

HEALTH DEPARTMENT

The 25th August, 1971

No. 10448-3HBI-71/26322.—The Governor of Haryana is pleased to constitute a Technical Committee at State Level. This Committee will constitute of the following members :—

- (1) Director, Health Services, Haryana
- (2) Regional Director (FP), Government of India
- (3) Deputy Director (Family Planning) Convenor.

2. The Committee will have the option to co-opt another technical person from the Medical College or from the field to assist them in the deliberations and render technical advice.

3. The functions of the Committee will be to go into the technical problems of IUCD., tubectomy, post-partum programme, MCH etc. This Committee will also assess and evaluate the IUCD Programme and take corrective measures to rehabilitate this effective, safe and simple method of contraceptive.

4. The Committee will meet as and when the circumstances warrant.

5. The term of the Committee will be for one year in the first instance.

6. The Headquarters of the Committee will be at Chandigarh.

The 10th September, 1971

No. 10747-3HBI-71/26317.—The Governor of Haryana is pleased to appoint Shrimati Sukhda Misra, House No. 70, Sector 7-A, Chandigarh as a non-official member of the State Family Planning Committee constituted.—vide Haryana Government Notification No. 3948-USFP-Cell-70/22883, dated the 27th August, 1970.

B. L. AHUJA,

Commissioner for Health and Secy.

FOREST DEPARTMENT

The 15th September, 1971

No. 7560-FAH-II-71/12438.—The result of the departmental examination of the Forest Officers of the Haryana State held in June, 1971 is notified as under :—

S. No.	Name of Officer	Forest Law	Procedure and Accounts
1	Shri Hari Ram	Fail	..
2	Shri R. P. Dange	Pass	..
3	Shri A. N. Vijn	..	Pass

VINBET NAYYAR, Secy.

IRRIGATION AND POWER DEPARTMENT

The 2nd September, 1971

No. 6292-PWH(2)-71/24577.—In pursuance of the provision under section 69(5)(b) of the Electricity (Supply) Act, 1948, (LIV of 1948), the Annual Statement of Accounts for the year 1969-70 of the Haryana State Electricity Board is hereby published for general information of the Public.

P. F. CAPRIHAN,
Commissioner and Secretary.

AT A GLANCE BALANCE SHEET AND
BALANCE SHEET

PROF

31-3-70
in lacs31-3-69
in lacs

We on

We had

	Rs	Rs	Rs	Rs	
1. Fixed assets in useless depreciation	8,615.06		7,251.93		1
2. Capital works in progress	2,603.02		1,951.50		2
3. Capital stores for specific projects and other operating stores including goods in transit	974.35		882.72		3
4. Other assets	1,788.08		1,671.98		
5. Balance with Banks and cash in hand	78.38		69.13		
6. Deferred revenue expenditure	25.23		13.02		
		14,084.12		11,840.28	

We st

PROFIT AND LOSS ACCOUNT

C

E

I

I

I

I

1

We earned

From Sale of Energy	1,251.07	983.36
From other sources	200.34	136.21
Total	1,451.41	1,119.57

PROFIT & LOSS ACCOUNT

		Rs in lacs	Rs in lacs
We owed			
		Rs	Rs
1. Loans Bonds stocks outstanding and other capital raised and appropriated	..	10,976.03	9,029.67
2. Reserve and surplus	..	371.09	341.12
3. Current liabilities and provisions	..	2,737.00	2,469.49
		14,084.12	11,840.28
We spent on			
Operation, Mtc. & other charges	..	201.12	101.19
Establishment	..	423.31	304.32
Depreciation	..	240.11	159.45
Interest	..	545.78	479.45
Deferred Revenue Expenditure	..	1.98	..
Total	..	1,412.30	1,044.41
This left a surplus of which we set aside towards	..	39.11	75.16
General Reserve	..	39.11	30.00
Loan Redemption fund	..	..	39.18
We carried forward	..	..	5.98

HARYANA STATE ELECTRICITY BOARD

Sr. No.	Ratios	Unit	1967-68	1968-69	1969-70
1	Government loan to total Capital	.. %	96.22	91.20	82.50
2	Working capital to total assets	.. %	2.12	1.31	0.07
3	Working capital to total Expenditure	.. %	53.80	27.43	12.02
4	Currents assets to current liabilities	Times	1.10	1.06	1.04
5	Sundry debtors for energy supplied to total sale of energy	%	17.55	7.90	4.41
6	Sales to capital employed	.. %	10.93	13.16	14.03
7	Gross profit to sales	.. %	55.75	56.93	47.15
8	Gross profit to average capital base	.. %	7.10	8.40	8.00
9	Line losses				
	(a) from Generation to utilization including outside the State	%	9.00	18.20	17.40
	(b) Within the State	.. %	16.60	27.70	25.40
10	Operating Ratio	.. %	49.00	51.00	57.00
11	Annual depreciation to previous year's fixed assets in service	.. %	N.A.	2.40	2.90

CHAIRMAN'S STATEMENT

Gentlemen,

The Audited Statement of Accounts for the year 1969-70 of the Board has been circulated to you. The annual report has already been seen by you. From these you will note that the working of the Board has continued to be satisfactory.

The total gross revenue of the Board during the year 1969-70 is Rs 1451.41 lacs. The working expenditure on operation has been Rs 1412.30 lacs including interest of Rs 545.78 lacs leaving surplus of Rs 39.11 lacs, against the profit of Rs 42.74 lacs as anticipated and the profit of Rs 75.16 lacs for the previous year 1968-69. The fall in net profit in spite of increase in the revenue was primarily due to larger operational expenses because of the enlargement of the operations during the last year in the Rural Electrification in the field and the introduction of higher pay scales for the staff.

Power Position

The supply position of power was satisfactory during the year and the Board was able to meet its commitments in full. In the current year there has been some difficulties because of fall in the level at Bhakra. Because of the rapid expansion in rural electrification, including tubewells, which the Board has undertaken during the last three years, the system is already strained and is likely to be further affected by complete rural electrification. Complaints of power trippings, failures or voltage fluctuations are bound to arise. The Board is fully conscious of these and will be taking all possible steps to improve the supply condition in the next couple of years.

Projects

With the formation of a Standing Committee by the Board the preliminary work in respect of 60 MW Thermal Project was given a start and tenders were invited among others for the Boiler, towards the end of the financial year. It was also decided that the facilities should be provided for setting up the second Unit at the site in view of anticipation of power requirement in future and economy which would be available for running the 2nd Thermal Plant if common facilities are provided initially itself.

The Board continued the construction of the Transmission lines under the Right Bank Power Project and plans for the transmission system under the Beas Project were also finalised during the year. Global tenders could not be issued pending decision regarding the terms and conditions for foreign exchange assistance from the World Bank to the Government of India.

Among the important transmission lines erected during the year are 132 KV lines Dadri-Mohinder-garh, Jind-Narwana, Hissar-Sirsa, Narwana-Kaithal and Panipat-Karnal as well as 66 KV lines—Dhulkote-Jagadhri and Ballabgarh-Palwal.

132 KV Substations were also erected at Sirsa, Kaithal and Karnal during the year. The Board also augmented the capacities of the different Substations to meet the growing demand of the consumers.

Rural Electrification

The remarkable achievement of the year was the break through in rural electrification. As against 1,464 villages electrified upto 31st March, 1969, during the year 1969-70 we brought electricity to 1,903 villages. Similarly we also energised 22,856 tubewells. As you are aware, during the year 1970-71 we are completing the electrification of all the villages in the State. In fact all villages except one have got electricity by the 15th November this year. The last village will be switched on by the Prime Minister on the 29th November

Connections

We had 4,05,930 consumers at the end of the 1968-69. We connected 64,090 consumers during the current year raising the number to 4,70,020 consumers by 31-3-1970. Of these 1,678 were Industrial and 22,856 Agricultural connections, giving a percentage increase of 15.78 per cent on the whole.

Capital Assets

The total Capital Assets of the Board as on 31st March, 1970 were Rs 140.84 crores as against Rs 118.4 crores at the end of the previous year. Fixed assets also increased from Rs 82 crores to Rs 98.03 crores during the year. With the implementation of village electrification programme during 1970-71, the growth will be faster than as envisaged in the 4th Five-Year Plan. The Capital Budget for 1969-70 as estimated in the Budget is of the order of Rs 19.57 crores.

Tariff

The tariff of D.C. Supply was revised w.e.f. 1-7-1969. The impact of the revision of the tariff in 1968-1969 was actually fully felt in 1969-70 resulting an increase in the revenue apartly for this reason and partly due to larger consumption.

Finances of the Board

The ways and means position of the Board was satisfactory. The Board was also happy to receive timely help from the various Financial Institutions like Agricultural Financial Corporation, the Life Insurance Corporation to meet its Capital requirements. The market loan floated in October, 1969 was over-subscribed and the excess subscription was allowed by the Reserve Bank of India to be utilized by the Board by floating a supplementary loan. A review of the Accounts reveals that there is a reduction in the working capital available to the Board which can create difficulty in the coming years because of the substantial investment of funds in the Rural Electrification Schemes which take time to generate revenues. Working expenses also have risen for the same reason. The Board will devote its attention in the coming years to improve the efficiency of operation and bring in economies so that the working results could be better than what has been in 1969-70.

Acknowledgment

I shall be failing in my duty if I do not acknowledge with gratitude the inspiration that the Board has been receiving from the Government. I would also like to thank to several Financial Institutions for the assistance they have rendered. My thanks are also due to my colleagues in the Board and the dedicated officers and staff of the Board who have contributed so much energy and enthusiasm for the progress achieved by the Board.

P. N. SAHNI,
Chairman.

LIABILITIES

STATEMENT
HARYANA STATE
General Balance Sheet

Corresponding figures of the last year	PARTICULARS	Amount Rs
	Minimum limit of Borrowing power of the Board	30,00,00,000
	Capital Liabilities	
90,29,66,939	1. Loans, Bonds, Stocks, outstanding & other capital raised and appropriated (Subsidiary statement No. IV)	1,09,76,02,834
	Reserve and Surplus	
1,33,04,353	2. General Reserve (Subsidiary Statement V)	1,92,07,670
	2A Development Fund	
	During the current year-41,17,484	
	Profit up to 68-69 transferred=16,11,865	57,29,349
98,14,362	3. Loan Redemption Fund	37,04,315
16,64,376	4. Employees General Provident Fund	26,67,774
13,137	4A. Employees Contributory Provident Fund	24,472
77,03,951	5. Depreciation Reserve Fund Rajasthan	57,75,554
	6. Taxation Reserve B.F. less appropriation during the year	..
	Add provision during the year	..
	7. Tarrifs Reserve	..
	Current Liabilities & Provisions	
	8. Balance due on construction of Plant & Machinery	..
3,22,07,087	9. Cash credit limits from Banks against hypothication of stores. (Against the total cash credit limit of Rs 471 lacs the stores worth Rs 6,47,59,117 were hypothecated with banks as on 31-3-70. The maximum limit availed during the year was 439 lacs.)	1,99,26,647
5,52,83,550	10. Consumers Security & Other Deposits	6,40,22,205
1,67,96,780	11. Other current liabilities and Provision	1,24,69,263
7,83,63,284	12. Accounts Payable	7,83,33,473
6,42,97,997	13. Other current and Accrued Liabilities	9,89,48,373

Statement

HARYANA STATE

LIABILITIES

GENERAL BALANCE-SHEET

Corresponding
figures of
the last year

PARTICULARS

Amount

Rs

— Rly. & other freight payable

16,11,865 Profit up to 1968-69=16,11,865

Less transferred to

Development Fund=16,11,865

1,18,40,27,681

1,40,84,11,92

I have examined the Annual Statements of Accounts including the Profit and Loss Account and Balance sheet of the Haryana State Electricity Board for the period from the 1st April, 1969 to 31st March, 1970. I have obtained all the information and explanation that I have required and subject to the observations and comments attached I certify as a result of my audit that in my opinion, these accounts and Balance-sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Haryana State Electricity Board, to the best of my information and explanation given to me.

M. PARTHASARATHY,
Accountant-General,
Haryana, Simla.

No. 1

Electricity Board

AS ON 31-3-1970

ASSETS

*Corresponding
figures of
the last year*

PARTICULARS

Amount
Rs

9. Balance at Bank/Treasury—

35,70,000 (a) Deposit Account 35,70,000

23,52,267 (b) Current Account and Call Account 37,73,881

9,91,186 10. Cash in hand 4,94,106

13,01,998 11. Deferred Revenue Expenditure 25,23,669

12. Interest outstanding on—

88,269 (i) Bank Balance and investments 1,23,730

3,358 (ii) Loans to Licensees 3,358

27,892 (iii) G.P. Fund Deposits 11,318

13. Net Revenue Appropriation Account—Deficit up to 1968-69 ..

.. Less surplus during the year ..

.. Less recovery of interest charges from Rajasthan ..

.. Less interest charges recoverable from Rajasthan ..

1,18,40,27,681

1,40,84,11,929

JIA LAL JAIN,

S.R. SUBRAHMANYAN,

M.L. KHANNA,

P.N. SAHNI,

Chief Accounts Officer.

Member, Finance & Accounts. Technical Member.

Chairman.

ANNEXURE A (i)

Sub-head-wise detail of Capital Expenditure as on 31-3-70

Sub-Head	Particulars	Balance at the beginning of the year 1969-70	Expenditure during the year	Total at the end of year
1	2	3	4	5
I—Assets in Use				
B.	Hydraulic Plant	27,97,74,414	16,76,344	28,14,50,758
C.	Steam Power Plant	10,51,19,382	4,03,436	10,55,22,818
D.	Internal Combustion Power	23,78,457	..	23,78,457
E.	Transmission Plant (High or extra high voltage)	14,03,49,828	1,62,83,117	15,66,32,945
F.	Distribution Plant High Voltage	8,45,41,654	5,25,20,385	13,70,62,039
G.	Distribution Plant Medium and Low Voltage	21,65,44,231	8,21,49,216	29,86,93,447
H.	Public Lighting	9,54,597	2,93,420	12,48,017
I.	General Equipment	2,84,10,185	74,48,034	3,58,58,219
L.	Manufacture of Electrical Plant	19,788	38,765	58,553
	Total	85,80,92,536	16,08,12,717	1,01,89,05,253
II—Works in Progress				
B.	Hydraulic Power Plant	18,80,16,989	4,93,70,800	23,73,87,789
C.	Steam Power Plant	..	5,293	5,293
E.	Transmission Plant (High or Extra High Voltage)	57,84,021	1,50,62,652	2,08,46,673
G.	General Equipment	13,49,090	7,13,014	20,62,104
	Total	19,51,50,100	6,51,51,759	26,03,01,859
	Grand Total	1,05,32,42,636	22,59,64,476	1,27,92,07,112

JIA LAL JAIN,

S.R. SUBRAHMANYAN,

M.L. KHANNA,

P.N. SAHNI,

Chief Accounts Officer.

Member, Finance & Accounts.

Technical Member.

Chairman. 2

ANNEXURE A (ii)

Detail of Scheme-wise Capital Expenditure as on 31st March, 1970

Serial No.	Name of Scheme	Balance at the beginning of the year 1969-70	Expenditure during the year	Total at the end of the year
1	2	3	4	5
Fixed Assets				
Bhakhra Nangal Project				
1	A-Main Project Left Project	.. 28,14,26,410	11,00,415	28,25,26,825
Bhakhra Nangal Project				
2	A-Main Project Right Bank	.. 15,45,60,469	1,84,50,451	17,30,10,920
Bhakhra Nangal Project				
3	B-Sub Project	.. 31,62,62,518	14,08,29,479	45,70,91,997
4	Diesel Set in Haryana	.. 24,60,558	1,385	24,61,943
5	Thermal Set at Faridabad etc.	.. 2,60,68,473	4,35,888	2,65,04,361
6	Thermal Set at Delhi	.. 7,68,10,814	(—) 4,901	7,68,05,913
7	Works not covered under any project	.. 5,03,294	..	5,03,294
Total		.. 85,80,92,536	16,08,12,717	1,01,89,05,253
Works in Progress—				
8	Beas Dam and Pong	.. 19,51,50,100	6,47,79,948	25,99,30,048
9	55 M.W. at Faridabad	.. ..	3,71,811	3,71,811
Total		.. 19,51,50,100	6,51,51,759	26,03,01,859
Grand Total		.. 1,05,32,42,636	22,59,64,476	1,27,92,07,112

JIA LAL JAIN,
Chief Accounts Officer.

S.R. SUBRAHMANYAN,
Member, Finance and Accounts.

M.L. KHANNA,
Technical Member.

P.N. SAHNI,
Chairman.

Notes to the Balance Sheet as on 31st March, 1970

(i) The share of the H.S.E.B. in the assets and liabilities of the composite Punjab State Electricity Board as on 31st March, 1967 has been taken in the provisional ratios as fixed by the Government of India in Ministry of Irrigation and Power order No. EL/11-3(17)/66/1, dated 30th April, 1967 and have been included in the balance sheet as opening balances on 2nd May, 1967. Also the share of the H.S.E.B. in the Capital Expenditure relating to the period from 1st April, 1967 to 2nd May, 1967 has been worked out in the same ratio fixed by the Government of India and provided in the accounts. The H.S.E.B.'s share in the other assets and liabilities for this period has not yet been provided in the accounts as the accounts of the composite P.S.E.B. for this period are yet to be finalised by the new P.S.E.B. and audited by the Accountant-General, Punjab. The relevant figures are, therefore, subject to such adjustments as might become necessary on the finalisation of the accounts for the above period and their audit. Further, as the balances have been taken over in a prescribed ratio, these do not agree with the balances as they appear in the divisional books which reflect the transactions as they have been appearing in the divisions even for the period prior to the bifurcation of the Boards.

(ii) The tentative share of the H.S.E.B. in the capital receipt as well as Capital Expenditure of the Bhakra Management Board relating to the months of May and June, 1967 for which the accounts were maintained by the P.S.E.B. could not be incorporated in the accounts pending their verification by the Bhakra Management Board.

(iii) Pending the final allocation of assets and liabilities of the composite Punjab Board between the emerging units and pending the adjustment of the net surplus which accrued to the Punjab State Electricity Board up to the 2nd May, 1967 against the capitalised interest charges during the construction's period of the Bhakra Nangal Project, the amount of Rs. 1,65,51,159 on account of H.S.E.B.'s tentative share thereof has been shown in the balance sheet as a distinct item.

(iv) Pending determination of the final ratios in which the assets and liabilities of the composite P.S.E.B. are to be divided the amount of the opening balance under the loan Redemption Fund has not been written back. Necessary adjustment of the exact amount inherited by the H.S.E.B. under this head will be made after the final ratios are determined by the Government of India.

(v) Included in the amount of Government Loan is an amount of Rs. 19,750 being proportionate share @ 39.5 per cent of the amount which was received by Composite Punjab Board as grant-in-aid given by the Government for switching over to the Metric System.

(vi) The tentative share of the H.S.E.B. in Govt. Securities and the Fixed Deposits Receipts held by the Composite Punjab Board amounting to Rs. 17,79,638 and Rs. 35,70,000 respectively have been pledged with the Banks against drawing arrangements.

(vii) As against the net credit balance of Rs. 26,67,774 under Employees' Provident Fund an amount of Rs. 20,47,376 only had been invested till 31st March, 1970, Rs. 3.55 lacs represents the difference of collections and investments of composite P.S.E.B. which fell to the share of H.S.E.B. thus leaving a balance of Rs. 2.65 lacs which has been invested in 1970/71.

(viii) The market value of investments in Government Securities, inherited tentatively from the composite Punjab Board was Rs. 17,75,390 as on 31st March, 1970.

(ix) No provision has been made for future pensionary liability including D.C.R. Gratuity as pensionary charges are accounted for as and when paid.

(x) Pending the clearance of imported material from the custom authorities and receipt of debit advice from the Pay and Accounts Officer, Bombay, the liability for Freight, Customs and the Indian Agents Commission thereon could not be provided in the accounts.

(xi) No depreciation has been provided in respect of diesel and steam power plants of the apportioned value of Rs 27,79,669 pending investigation of their condition and declaration as obsolete, unserviceable or otherwise as these are not in operation since their being taken over by the Board.

(xii) As the accounts of Security deposits received from the consumers are being maintained in the Sub-Divisions, Sub-Offices, instructions were issued to the Divisional Officers to provide interest charges on such deposits. As, however, some of the Divisional Officers have not provided the interest charges on the above deposits, the divisional offices will be asked to make the necessary adjustments during 1970-71.

(xiii) No provision has been made towards the interest on the D.R.F. provided under the annuity system up to 31st March, 1964. As the assets were treated as new from 1st April, 1964 and full depreciation is being charged according to the lives of the assets provided in the seventh schedule to the Electricity (Supply) Act, 1948, the provision already made up to 31st March, 1964 is being also retained.

(xiv) Pending the receipt of the Statement of Account from the Pay and Accounts Officer, Delhi and Calcutta for the last quarter, the transactions relating thereto had been accounted for only up to 31st December, 1969.

(xv) Depreciation on I.P. Extension Project, Delhi (in which H.S.E.B. has 1/3 rd share) has been provided on *ad hoc* basis at 3.88 per cent which is subject to final adjustment on receipt of detailed break-up of assets from Delhi Electric Supply undertaking,

(xvi) The Board has filed a claim of Rs. 85,17,357 up to 30th September, 1969 with the Delhi Electric Supply Undertaking on account of excess power drawn by them from the I.P. Station Extension. The claim for the period from 1st October, 1969 onward could not, however, be lodged as the relevant data is still awaited from the D.E.S.U. authorities. The above claim is still under negotiation with the D.E.S.U. authorities. As the claim has not so far been finally accepted it has not been incorporated in the account.

(xvii) An amount of Rs. 5,29,837 was due from the consumers as on 31st March, 1970 which is over three years old. Their premises have been disconnected to press the recoveries.

(xviii) For want of information from Field Offices, it has not been possible to collect the information regarding the claims pending against the Board.

JIA LAL JAIN,
Chief Accounts Officer.

S.R. SUBRAHMANYAN
Member, Finance and Accounts.

M.L. KHANNA,
Technical Member.

P.N. SAHNI,
Chairman.

STATEMENT—II

Consolidated Revenue Account for the year ended 31st March, 1970

EXPENSES			REVENUE		
Corresponding figures of the previous year	Particulars	Amount	Corresponding figures of the previous year	Particulars	Amount
1	2	3	4	5	6
Rs. 79,99,059	A. Hydraulic Power Generation, Generation, Maintenance, and Management Expenses	Rs. 86,89,632	Rs. 9,83,36,566	A. Net Revenue by sale of Electricity for cash and Credit	Rs. 12,51,07,434
30,12,325	B. Thermal Diesel Power Generation, Generation, Maintenance and Management expenses	1,38,36,209	5,78,971	B. Miscellaneous revenue from consumers	11,77,450
28,08,437	C. Power Purchases	46,99,758	1,30,27,373	C. Revenue from trading	1,30,66,589
52,43,046	D. Transmission (extra high voltage), operation, maintenance and management expenses etc.	62,96,542	4,01,094	D. Other revenue (to be specified)	57,83,802
95,76,968	E. Distribution (high voltage), operation, maintenance and Management expenses etc.	1,39,66,173	..	(i) Sale of steam	..
			..	(ii) Repair of lamp and other apparatus	..
			..	(iii) Commission for collection of Electric duty etc. etc.	..

STATEMENT II—*canceld*

Consolidated Revenue Account for the year ended 31st March, 1970.

EXPENSES			REVENUE		
Corresponding figures of the previous year	Particulars	Amount	Corresponding figures of the previous year	Particulars	Amount
1	2	3	4	5	6
Rs. 2,16,94,839	F. Distribution (Me- dium and low voltage) operation mainte- nance and management expenses.	Rs. 2,89,79,295	Rs 11,23,44,004	TOTAL	Rs.
			340	Deduct Refunds Less share of	..
4,18,875	G. Public lighting operation maintenance and management ex- penses etc.	4,87,537	3,87,120	Rajasthan (—)	5,874
70,93,341	H. Consumers servicing, meter reading billing, collecting, accounting sale promotion and management expen- ses etc.	93,52,385			
8,350	I. Expenditure on manufacture of Electrical apparatus etc.	2,52,516			
..	J. Wiring and Sale	..			
2,13,491	1. Shortage of stock written off and Discount Commission and brokerage written off	910			
22,565	2. Losses of Assets written off.	14,463			
2,160	3. Los of vehicles	18,712			
5,80,93,456	TOTAL	8,65,94,132			
15,97,286	Less share of Rajasthan	1,40,072			
5,54,60,374	K. Net Surplus carried over to Net Rem. and App. Accounts	5,86,87,089			
11,19,56,544	TOTAL	14,51,41,149	11,19,56,544	TOTAL	14,51,41,149

JIA LAL JAIN,
Chief Accounts OfficerS.R. SUBRAHMANYAN,
Member Finance and AccountsM.D. KHANNA,
Technical MemberP.N. SAHNI,
Chairman

SUBSIDIARY STATEMENT—I

Statement of Operating Revenue for the year ended 31st March, 1970.

Corresponding figures of the previous year			Particulars of Receipts	Figures for the current year			Re- marks
K.W.H. sold	Income Rs.	Average Revenue per K.W.H. NP.		K.W.H. sold	Income Rs.	Average Revenue per K.W.H. NP.	
1	2	3	4	5	6	7	8
			A. Net revenue by sale of electricity for cash and credit				
4,14,36,211	1,08,38,611		1. Domestic or/ residential (a) Lights and Fans (b) Small Power }	4,99,28,310	1,49,95,858		
2,54,37,384	52,11,092		2. Commercial (a) Lights and Fans (b) Small Power }	2,87,53,646	72,42,291		
11,26,41,324	(87,73,786 63,88,349)		3. Industrial (a) Small Power	7,17,87,304	1,08,33,590		
20,05,83,563	2,37,28,018		(b) Medium Power	4,84,02,262	71,85,793		
			(c) Large Supply	33,04,07,093	2,78,00,996		
33,22,941	5,36,970		4. Public Light- ting	39,88,120	7,75,973		
..	..		5. Traction (a) Tamways (b) Electric Railways	..	..
16,92,54,089	2,48,56,942		6. Irrigation- Agricultural	23,95,89,196	3,85,21,523		
..	..		7. Public Water- works and sewage pumping	..	..
			8. Supplies in bulk to— (a) Share of H.S.E.B. in common pool consumer's receipts from B.M.B.	65,95,88,602	1,50,65,758		
62,99,28,274	1,53,27,539		(b) Supply from H.S.E.B. to other State consumers	2,50,29,926	20,82,506		
1,89,41,450	18,48,005		(c) Discount forfeited.	..	6,03,146		
..	8,27,254						
1,29,15,45,236	9,83,36,566	7.6		1,45,74,74,459	12,51,07,434	8.6	

SUBSIDIARY STATEMENT I —concl'd.

1	2	3	4	5	6	7	8
---	---	---	---	---	---	---	---

B. Miscellaneous Revenue from consumers

..	1,600	1. Sale of stores	..	1,953
..	5,03,792	2. Public lighting maintenance	..	6,70,313
..	73,579	3. Other receipts (to be specified) (Like service connection fees etc.)	..	5,05,184
..	5,78,971	Total Miscellaneous Revenue from Consumers	..	11,77,450

C. Revenue from Trading

..	141	1. Sale of electrical plant manufactured by the Board	..	..
..	6,617	2. Sale hire-purchase or hire of—	..	..
		(a) (Apparatus)		
		(b) (Wiring)		
..	36,01,915	3. Rental from—	..	2,90,667
..	49,52,561	(a) Property	..	56,87,813
		(b) Meters		
..	44,66,139	4. Other receipts (to be specified) Service Rentals	..	70,88,109
..	1,30,27,373	Total Revenue from Trading	..	1,30,66,589

D. Other Revenues

..	..	1. Interest on securities and investments, with Banks	..	3,29,452
..	4,01,094	2. Interest on advances to Board's Employees Deduct Refunds	..	..
..	..	3. Commission for the collection of electricity duty	..	..
..	..	4. Miscellaneous items (to be specified) Receipt from other consumers	..	54,54,350
4,01,094	4,01,094	Miscellaneous Revenue		
..	11,23,44,004	Total Other Revenue	..	57,83,802
..	340	Grand total electric operating Revenue	..	14,51,35,275
..	11,23,43,664	Deduct Refund of Revenue	..	—
..	3,87,120		..	14,51,35,275
..	11,19,56,544	Less Share of Rajsthan	..	(—)5,874
		Net Grand Total Haryana	..	14,51,41,149

8·7

Average total revenue per
KWH

sold

9·9

SUBSIDIARY STATEMENT—II

Statement of operating Expenses for the year ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		REMARKS
Amount Rs.	Cost per KWH sent out		Amount Rs.	Cost per KWH sent out	
1	2	3	4	5	6
	3.8 Paise	A. Hydraulic power Generation 1,54,76,93,941 Previous year		4.7 Paise	
		K.W.H. sent out 17,649.15 lacs Current year			
		(a) GENERATION			
..		1. Royalty for use of water, if any	..		
13,774		2. Lubricants and other consumable Stores	17,943		
..		3. Station supplies and miscellaneous expenses	2,197		
15,77,125		4. Proportion of salaries and allowances gratuities, etc. of Engineers, Superintendents, Officers Supervisory and other staff	15,48,721		
1,41,014		5. Wages and gratuities to Labour	1,45,067		
17,31,913		TOTAL GENERATION	17,13,928		
		(b) REPAIRS AND MAINTENANCE			
1,45,483		1. Proportion of salaries allowances, gratuities etc. for supervisory staff	19,128		
..		2. Buildings and Civil engineering works containing generating plant and equipment	..		
..		3. Hydraulic works forming part of a hydro-electric system, including:—	..		
..		(i) Dams, spillways, weirs, canals, reinforced concrete flumes and syphons	..		
11,96,403		(ii) reinforced concrete, piblines, and Surge tanks, steel pipe lines, sluice gates, steel surage tank hydraulic control valves and other hydraulic works.	13,17,094		
2,16,832		4. Water wheels, generators and ancillary equipment including plant foundations.	6,34,467		

SUBSIDIARY STATEMENT-II
Statement of operating Expenses for the year ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		REMARKS
Amount Rs	Cost per KWH sent out		Amount Rs	Cost per KWH sent out	
1	2	3	4	5	6
..	..	5. Switchgear including cable connections	..	..
..	..	6. Direct labour charges, gratuities etc.	..	..
2,49,183	..	7. Station supplies and miscellaneous expenses	..	..
..	..	8. Miscellaneous power plant equipment	3,79,742	..	
96,593	..	9. Other civil works (to be specified)	1,25,472	..	
..	..	10. Contract works, if any	..	..
19,04,494	..	11. Total Repairs and Maintenance	24,75,903	..	
36,58,060	..	(c) Depreciation on hydraulic generating plant and equipment (<i>vide</i> Subsidiary Statement VIII)	34,66,492	..	
7,04,592	..	(d) General establishment and administration expenses (<i>vide</i> Subsidiary Statement X)	10,33,309	..	
79,99,059	..	Total (a + b + c + d)	86,89,632	..	
B. STEAM POWER GENERATION					
..	..	Capacity of plant in operation during—	..	..
..	..	Previous year K.W.	..	..
..	..	Current year K.W.	..	..
..	..	K.W.H. sent out—	..	..
..	..	Previous year	..	..
..	..	Current year	..	..
5,09,268	..	(a) Generation	..	..
..	..	1. Fuel, excluding sale-proceeds of steam, ash etc.	34,28,524	..	
..	..	2. Lubricants and other consumable stores	2,59,041	..	
..	..	3. Water, if purchased separately	1,563	..	
1,51,159	..	4. Station supplies and Miscellaneous expenses	(—)1,413	..	
4,29,756	..	5. Proportion of salaries, allowances, gratuities etc. of engineers, superintendents, officers, supervisory and other staff	36,90,814	..	
1,70,579	..	6. Wages and gratuities to labour	6,15,138	..	
12,60,762	..	Total	79,93,667	..	

SUBSIDIARY STATEMENT II—CONTD
Statement of Operating Expenses for the year ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		REMARKS
Amount Rs	Cost per KWH sent out		Amount Rs	Cost per KWH sent out	
1	2	3	4	5	6
		(B) REPAIRS AND MAINTENANCE		4.7 Paise	
11,402		1. Proportion of salaries allowances, gratuities etc. for supervisory staff	1,67,913		
..		2. Building and civil engineering works containing generating plant and equipment	87,768		
..		3. Boiler Plant and equipment including Plant Foundations	..		
..		4. Engines, turbines, generators and ancillary equipment including plant foundations.	34,591		
..		5. Water cooling system comprising cooling towers and circulating water system	3,396		
..		6. Switchgear including cable connections	28,002		
..		7. Station supplies and miscellaneous expenses	..		
..		8. Direct labour charges, gratuities etc.	..		
..		9. Miscellaneous power plant equipment	8,59,399		
..		10. Other civil works (to be specified)	..		
..		11. Boiler steam pipe and accessory equipment and Stores supplies	..		
..		12. Direct labour charges gratuities etc. against (2) above	..		
..		13. Engines, turbines, generators and accessory equipment and Stores supplies	..		
..		14. Direct labour charges, gratuities etc. against (4) above	..		
..		15. Buildings and structures and stores supplies	..		
50,933		16. Direct labour charges, gratuities etc. against (6) above	..		
..		17. Contract work for repairs, if any	..		
62,335		Total Repairs and Maintenance ..	11,81,069		

SUBSIDIARY STATEMENT II—Contd

Statement of Operating Expenses for the year ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		REMARKS
Amount	Cost per KWH sent out		Amount	Cost per KWH sent out	
1	2	3	4	5	6
Rs			Rs		
9,51,019		C. DEPRECIATION ON STEAM GENERATING PLANT AND EQUIPMENT,— <i>VIDE</i> SUBSIDIARY STATEMENT—VIII.	35,61,809		
2,80,175		D. GENERAL ESTABLISHMENT AND ADMINISTRATION EXPENSES,— <i>VIDE</i> SUBSIDIARY STATEMENT—X	7,77,941		
..		E. TOTAL S.P. INTERNAL COMBUSTION POWER GENERATION PREVIOUS YEAR (KW)	1,35,14,486		
..		F. CAPACITY OF PLANT IN OPERATION DURING CURRENT YEAR (KW) (A) OPERATION	..		
..	(a) 1.	Fuel ..	1,537		
..	2.	Lubricants and other consumable stores	..		
..	3.	Water (if purchased separately)	24,274		
2,31,847	4.	Station supplies and Miscellaneous expenses	..		
..	5.	Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, officers, Supervisory and other staff	1,01,101		
7,493	6.	Wages and gratuities to labour	..		
2,39,340		TOTAL OPERATION ..	1,26,912		
..	(b)	REPAIRS AND MAINTENANCE:			
..	1.	Proportion of salaries, allowances, gratuities, etc., for supervisory staff	4,229		
..	2.	Building and civil engineering works containing generating plant and equipment	..		
..	3.	Engines, generators and ancillary equipment including plant foundations	..		
..	4.	Water cooling system ..	..	

SUBSIDIARY STATEMENT—II—Contd

Statement of Operating Expenses for the year ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		REMARKS
Amount	Cost per KWH sent out		Amount	Cost per KWH sent out	
1	2	3	4	5	6
Rs			Rs		
..	5.	Switchgear including cable connections	..		
..	6.	Station supplies and Miscellaneous expenses	..		
..	7.	Direct labour charges, gratuities, etc.	..		
..	8.	Miscellaneous power plant equipment	..		
..	9.	Other Civil Works	..		
1,81,480		Depreciation internal combustion power generating plant and equipment,— <i>vide</i> subsidiary statement—VIII	1,32,449		
37,214	(c)	General establishment and administration expenses,— <i>vide</i> subsidiary statement—X	58,133		
30,12,325		TOTAL INTERNAL COMBUSTION POWER GENERATION EXPENSES	3,21,723		
28,08,437		D. POWER PURCHASED DURING Previous Year K.W.H.	46,99,758		
		Current year K.W.H.	5 Paise		
		Total production previous year expenses			
28,08,437		(A plus B plus C Current year Plus D)			
		Total K.W.H. sent out			
		Less: Loss in transmission Distribution *K.W.H. sold *Sales (includes cash and credit sales and free supplies to offices, and members of staff).			
	E.	TRANSMISSION (HIGH OR EXTRA HIGH VOLTAGE)			
	(a)	OPERATION AND MAINTENANCE			

SUBSIDIARY STATEMENT II—Contd.

Statement of Operating Expenses for the year ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		REMARKS
Amount	Cost per KWH sent out		Amount	Cost per KWH sent out	
1	2	3	4	5	6
Rs 8,84,430		1. Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	Rs 6,27,121		
2,23,553		2. Wages and gratuities to Sub-station Labour	3,56,363		
39,142		3. Wages and gratuities to labour on lines	2,01,281		
2,87,850		4. Building structures including Civil engineering Works containing transmission plant and equipment	4,57,332		
3,34,730		5. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	2,94,637		
..		(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	..		
..		(ii) Others	..		
..		6. Switchgear including cable connections	..		
..		7. Towers, poles, fixtures, overhead conductors and devices	..		
..		(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolt	..		
..		(ii) Lines on steel or reinforced concrete supports operating at nominal voltages, higher than 132 kilovolts but not exceeding 66 kilovolt	..		
..		(iii) Other lines on steel or reinforced concrete supports	..		
59,472		(iv) Lines on wood supports	1,60,570		
..		8. (i) Underground cables and devices including joint boxes and disconnecting boxes	..		
..		(ii) Cable duct system	..		

SUBSIDIARY STATEMENT II—Contd

Statement of Operating Expenses for the year ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		REMARKS
Amount	Cost per KWH sent out		Amount	Cost per KWH sent out	
1	2	3	4	5	6
Rs 29,32,161	9.	Depreciation on transmission plant and equipment,— <i>vide</i> subsidiary statement VIII	Rs 35,00,485		
4,81,708	10.	General establishment and administration expenses,— <i>vide</i> subsidiary—X	6,98,393		
52,43,046		Total Transmission (E)	62,96,542		
	F.	DISTRIBUTION (HIGH VOLTAGE)			
	(a)	OPERATION AND MAINTENANCE			
25,90,683	1.	Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	26,62,028		
2,55,820	2.	Wages and gratuities to s/station labour	5,25,144		
6,58,050	3.	Wages and gratuities to labour for mains	9,36,895		
94,306	4.	Buildings and structures including Civil Engineering Works containing distribution plant and equipment	1,35,988		
6,22,148	5.	Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	6,84,432		
..	(i)	Transformers including foundations having rating of 100 kilovolt amperes and over	..		
..	(ii)	Others	..		
..	6.	Switchgear including cable connections	..		
..	7.	Towers, poles, fixtures, overhead conductors and devices	..		
13,63,702	(i)	Lines on steel or reinforced concrete supports operating at nominal voltages higher than 132 kilovolts	23,15,945		

SUBSIDIARY STATEMENT II—contd.

Statement of Operating Expenses for the Year Ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount Rs	Cost per KWH sent out		Amount Rs	Cost per KWH sent out	
1	2	3	4	5	6
..		(ii) Other lines on steel or reinforced concrete supports	..		
..		(iii) Lines on wood supports	..		
..		8. (i) Underground cable devices including joint boxes and disconnecting boxes			
		(ii) Cable duct system			
..		9. Service Lines	..		
..		10. Metering equipment	..		
16,20,717		11. Depreciation on H.V. Distribution plant and equipment, —vide Sub-sidiary Statements VIII	29,03,050		
23,71,542		12. General establishment and administration expenses, —vide Subsidiary Statement X	38,02,691		
95,76,968		TOTAL DISTRIBUTION H.V.	1,39,66,173		
G. DISTRIBUTION (MEDIUM AND LOW VOLTAGE)					
(a) OPERATION AND MAINTENANCE					
84,44,235		1. Proportion of salaries, allowances, gratuities etc. of Engineers Superintendents, Officers, supervisory and other staff	79,48,071		
7,74,166		2. Wages and gratuities to labour	25,86,125		
..		3. Buildings and structure including civil engineering works containing distribution plant and equipment	..		
13,13,983		4. Sub-station transformers, transformer kiosks, S/Station equipment and other fixed apparatus including plant foundations	28,31,775		
..		(i) Transformers including foundations, having rating of 100 kilovolt amperes and overs	..		
..		(ii) Lines on wood supports	..		

SUBSIDIARY STATEMENT II—contd.

Statement of Operating Expenses for the Year Ended 31st March, 1970

Corresponding Figures of the Previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount Rs	Cost per KWH sent out		Amount Rs	Cost per KWH sent out	
1	2	3	4	5	6
..		5. Switchgear including cable connections	..		
..		6. Towers, poles, fixtures, overhead conductors and devices	..		
..		(i) Other lines on steel or reinforced concrete support	..		
..		(ii) Lines on wood supports	..		
..		7. (i) Underground cable and devices including joint boxes and disconnecting boxes	..		
..		(ii) Cable duct system	..		
..		8. Service Lines	..		
..		9. Metering equipment	..		
66,89,280		10. Depreciation on M. & L.V. distribution plant and equipment,— <i>vide</i> subsidiary Statement—VIII	86,11,490		
44,73,175		11. General establishment and administration expenses,— <i>vide</i> Subsidiary Statement X	70,01,824		
2,16,94,839		TOTAL DISTRIBUTION (M. & L.V.)	2,89,79,295		
H. PUBLIC LIGHTING					
(a) OPERATING MAINTENANCE DEPRECIATION AND MANAGEMENT					
87,052		1. Renewal of lamps and fitting etc.	1,07,734		
78,855		2. Wages and gratuities to staff	59,474		
98,243		3. Operation and maintenance	1,15,144		
42,539		4. Depreciation on P.L. equipment,— <i>vide</i> Subsidiary Statement VIII	57,276		
1,12,186		5. General establishment and administration expenses,— <i>vide</i> Subsidiary Statement-X	1,47,909		
4,18,875		TOTAL PUBLIC LIGHTING	4,87,537		

SUBSIDIARY STATEMENT II—contd

Statement of Operating Expenses for the Year Ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount Rs	Cost per KWH sent out		Amount Rs	Cost per KWH sent out	
1	2	3	4	5	6
		J. CONSUMER'S SERVICING, METER READING, BILLING COLLECTING, ACCOUNTING, SALES, PROMOTING, ETC.			
37,88,243		1. Proportion of salaries, allowances, gratuities etc. of Engineers, Secretary, Accountants, other officers, etc.	39,25,120		
1,43,950		2. Meter reading and inspection	7,35,399		
1,16,587		3. Billing, collecting and accounting	1,60,386		
(—)1,282		4. Exhibition, demonstration and advertising	..		
..		5. Merchandising, servicing and a contract works	..		
..		6. Miscellaneous expenses	..		
[13,26,470		7. Depreciation on general assets and equipment which are not allocated to other sub-head,—vide Subsidiary Statement VIII	17,77,281		
[17,19,373		8. General establishment and Administration expenses,—vide Subsidiary Statement X	26,04,073		
..		9. Interest on consumers deposits	1,50,126		
70,93,341		Total	93,52,385		
		K. EXPENDITURE ON MANUFACTURING OF ELECTRICAL APPARATUS ETC. (BRIEF DETAILS TO BE GIVEN)			
[4,757		1. (i) Works	1,65,337		
12		(ii) Dep.	567		
3,581		2. General Establishment and administration expenses,—vide Subsidiary statement X	86,612		
8,350		TOTAL	2,52,516		

SUBSIDIARY STATEMENT II—contd

Statement of Operating Expenses for the Year Ended 31st March, 1970

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount Rs	Cost per KWH sent out		Amount Rs	Cost per KWH sent out	
1	2	3	4	5	6
		L. ASSISTED WIRING SALE, HIRE, PURCHASE OF APPARATUS (BRIEF DETAILS TO BE GIVEN)			
2,13,491		Shortage of stock written off	910		
22,565		Losses of assets written off	14,463		
2,160		Losses of vehicles	18,712		
2,38,216		Total	34,085		
5,80,93,456		Grand Total	8,65,94,132		
15,97,286		Less share of Rajasthan	1,40,072		
5,64,96,170		Net Total	8,64,54,060		

JIA LAL JAIN,
Chief Accounts Officer.

S.R. SUBRAHMANYAN,
Member, Finance and Accounts.

M.L. KHANNA,
Technical Member.

P.N. SAHNI,
Chairman.

SUBSIDIARY

Net Revenue and Appropriation Account

Corresponding figures of the previous year	PARTICULARS	Amount
1	2	3
-Rs		Rs
	To balance of loss brought forward from last account	.. ..
	To net deficit from consolidated revenue A/C	.. ..
	To expenses on rating Committee	.. ..
	To transfer to Taxation Reserve	.. ..
	To interest on Bonds guaranteed under Section	
4,56,318	(i) H.S.E.B., Share in 4.75% , P.S.E.B. Bonds 1975	36,38,070
2,84,825	(ii) 6% H.S.E.B. Bonds 1979	
6,87,240	(iii) 6% H.S.E.B. Bonds 1980	
1,26,672	(iv) 6% H.S.E.B. Bonds 1980(s)	
	To interest on Loans not guaranteed from Institutional Investors	
7,95,066	(i) L.I.C. Loan of the Composite P.S.E.B.	21,39,311
5,11,473	(ii) L.I.C. Loan to H.S.E.B.	
13,60,406	(iii) On Temporary loan against C/C Limit	.. 21,37,797
..	(iv) On medium term Loan	.. 7,76,067
882	(v) Other loans/Deposits by Consumers/suppliers	.. 17,867
	To interest on loans from Institution guaranteed	
31,744	(i) On loans from A.R.C.	.. 3,85,236
..	(ii) On loans from A.F.C.	.. 8,76,039
..	(iii) On medium term Loan	.. 1,51,926
..	(iv) On the Temp. Loan	.. 61,375
18,92,875	Interest on loan from Government	.. 4,45,04,222
4,19,26,261		
4,80,73,762	Total Interest charges	.. 5,46,87,910
1,29,016	Less share of Rajasthan State Electricity Board	.. 1,09,734
4,79,44,746	Net Interest charges	.. 5,45,78,176

STATEMENT—III

for the year ending 31st March, 1970

Corresponding figures of the previous year	PARTICULARS	Amount
4	5	6
Rs		Rs
5,54,60,374	By net surplus from consolidated revenue account ..	5,86,87,089
..	By subvention from State Government ..	..
..	Other non-operating receipts details to be specified, e.g., transfer from Development Reserve, General Reserve, etc. ..	..
	*By interest on the balance of the G.P.F. available with the State Government	

SUBSIDIARY

Net Revenue and Appropriation Account

Corresponding figures of the previous year	PARTICULARS	Amount
1	2	3
Rs		Rs
	10. Contribution to loan Redemption Fund	..
5,76,000	(i) in 4.75% P.S.E.B. Bonds	
9,16,000	(ii) in 6% H.S.E.B. Bonds 1979	
13,75,042	(iii) in 6% H.S.E.B. Bonds 1980	
4,12,375	(iv) in 6% H.S.E.B. 1980(s)	..
6,38,630	(v) L.I.C. Loan of P.S.E.B.	
..	To Discount, brokerage and Commission written off	.. 1,98,159
30,00,000	To contribution to General Reserve	.. 39,10,754
..	To contribution to Development Reserve	.. ..
5,97,581	To balance of profit carried over to next Account	.. ..
5,54,60,374	Total	.. 5,86,87,089

JIA LAL JAIN,
Chief Accounts Officer.

S. R. SUBRAHMANYAN,
Member, Finance and Accounts.

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

STATEMENT III—*concl'd.*
for the year ending 31st March, 1970

Corresponding figures of the previous year	PARTICULARS	Amount
4	5	6
Rs		Rs

By balance of loss carried over to next account

5,54,60,374	5,86,87,089
-------------	-------------

note.—Three statements showing (i) The details of Assessed Income Tax as per Annexure 'A' (ii) Apportionment of intangible Assets as per Annexure 'B' and (iii) Apportionment of Interest charges to the various heads of generation, Transmission and Distribution etc., as per Annexure 'C' are attached.

*Details of Interest on D.R.F.

Interest on Depreciation.....
Less share of Rajasthan.....
Net Total

ANNEXURE

Assessed Income Tax for

Taxable income for the year*	Rate of Income Tax	Amount of Income Tax
		Rs
..		..

ANNEXURE

Statement apportioning charges of instalments of intangible assets financial

Serial No.	Particulars of charges	Gross amount	Less charged to capital works in Progress	Net sum apportioned		Hydro Power generation		Steam Power generation	
				Amount		Amount		Amount	
				nP. per K.W.H. sold	nP. per K.W.H. 1. sent out 2. sold	nP. per K.W.H. 1. sent out 2. sold	nP. per K.W.H. 1. sent out 2. sold	nP. per K.W.H. 1. sent out 2. sold	nP. per K.W.H. 1. sent out 2. sold
1	Instalment of write-down in respect of intangible assets included in Subsidiary Statement 9	Year— Previous Current	..	..	..	..	..	..	..
2	Contributions written off other items of deferred expenses	Previous Current	..	..	..	..	..	..	..
3	The write-down amounts paid from capital under provision to Section 59	Previous Current	..	..	..	..	..	..	..
	Total	.. Previous Current	..	..	..	..	..	..	..

the year ending 31st March, 1970

Remarks

Rs.

expenses and deferred payments written off to the major heads of revenue account for the year, 1969-70

I

**Consumer's
accounting. etc.**

[illegible]

P. N. SAHNI,
Chairman.

ANNEXURE

Statement of Apportioning Charges of Interest to the

A								
Serial No.	Particulars of Charges	Gross Amount	Year	Less charged to capital, Capital works in progress	Net sum apportioned		Hydro Power Generation	
					Amount	nP. per K.W.H. 1. Sent out 2. Sold	Amount	nP. per K.W.H. 1. Sent out 2. Sold
1	Interest on A.F.C. Loan	Prev. — Curr. 8,76,039	— —	— —	— 8,76,039	— ·1	— 88,150	— ·02/.03
2	Interest on stock not guaranteed under Section-66	Prev. — Curr. —	— —	— —	— —	— —	— —	— —
2	(a) Interest on loan from L.I.C. under Section-66	Prev. 13,06,539 Curr. 21,39,311	— —	— —	13,06,539 21,39,311	·101 ·3	1,73,004 2,15,265	·011/.012 ·02/.02
3	Interest on Bonds guaranteed under Section-66	Prev. 15,55,055 Curr. 36,38,070	— —	— —	15,55,055 36,38,070	·124 ·5	2,05,911 3,66,078	·015/·016 ·03/·05
3	(a) Interest on A.R.C. Loan	Prev. 31,744 Curr. 3,85,236	— —	— —	31,744 3,85,236	·003 ·05	4,203 38,764	·0003 ·004/·005
4	Interest on Stock guaranteed under Section 66		—	—				
4	(a) Interest on deposit by the consumers	Prev. 882 Curr. 17,867	— —	— —	882 17,867	·00007 ·002	117 1,797	·00007/·000009 ·001/·002
5	Interest on Medium term Loan	Prev. — Curr. 9,27,993	— —	— —	— 9,27,993	·1	93,379	·009/·01
6	Interest on Loans Advance by the State Government under Section 64, arrears	Prev. 4,36,90,120 Curr. 4,45,04,222	— —	— —	4,36,90,120 4,45,04,222	3,383 ·6	57,85,182 44,78,091	3·74/448 ·4/·6
7	Interest on temporary advances less interest on Bank deposits apportioned on the basis of booked cost of the assets	Prev. 13,60,406 Curr. 21,99,172	— —	— —	13,60,406 21,99,172	·105 ·3	1,80,137 2,21,290	·12/·1014 ·02/·07
Total		Prev. 4,79,44,746 Curr. 5,46,87,910	— —	— —	4,79,44,746 5,46,87,910	3,712 ·6·9	63,48,554 55,02,814	·410/·491 ·5/·6

'C'

Major Head of the Revenue Accounts.

B		C		D		E	
Steam Power Generation		Interest combustion power generation		Transmission		Distribution high voltage	
Amount	nP per KWH 1. Sent out 2. Sold	Amount	nP per K.W.H. 1. Sent out 2. Sold	Amount	nP per K.W.H. Sold	Amount	nP per K.W.H Sold
1,93,027	—04/·05	2759	·0006/·0008	44,125	·004/·0006	1,52,752	·03/·04
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
11,387	·0007/·0009	62,947	·004/·005	87,024	·006/·007	2,65,696	·017/021
4,71,380	·04/·06	6,738	·006/008	1,07,755	·01/01	3,73,026	·03/·04
13,553	·0009/·004	74,920	·005/·006	1,03,377	·007/008	3,16,234	·020/·025
8,01,624	·07/·1	11,458	·001/·002	1,83,248	·02/·03	6,34,366	·06/·08
277	·0002/·00002	1,529	·00009/·0001	2,114	·0001/0002	6,455	·0004/0005
84,834	·003/·01	1,213	·0001/·0002	19,404	·002/002	67,173	·006/·008
—	—	—	—	—	—	—	—
8	·0000005/·000006	43	·000003/·000003	59	·000004/·000005	179	·00001/·00001
3,936	·0003/·004	56	·000004/·000006	900	·0007/·001	3,106	·002/·004
2,04,477	·02/02	2,923	·0002/0002	46,743	·004/·006	1,61,816	·02/·02
3,80,763	·025/·029	21,04,932	·136/·163	29,10,057	·188/·225	88,84,751	·574/688
98,05,958	·9/1·2	1,40,164	·01/·02	22,41,599	·2/3	77,60,163	·7/1
11,856	·0008/·0009	65,543	·005/·005	90,612	·006/·007	2,76,650	·018/022
4,84,573	·04/·05	6,926	·0008/·0006	1,10,771	·009/·01	3,83,467	·04/·05
4,17,849	·027/·033	23,09,914	·149/·178	31,93,443	·206/·246	97,49,965	·629/·755
1,20,49,859	1·6/1·6	1,72,237	·1/·2	27,54,545	·2/3	95,35,869	·9/1·2

Annexure 'C'—contd.

		Distribution medium and low voltage		Public Lighting		Consumer's servicing accounting etc.	
		Amount	nP per K.W.H. Sold	Amount	nP per K.W.H. Sold	Amount	nP per K.W.H. Sold
1. Interest on A.F.C. Loan	Prev. — Curr. 2,81,222	—	·06/08	5,940	·001/·002	1,08,064	·02/·03
2. Interest on stock not guaranteed under Section-66	Prev. — Curr. —	—	—	—	—	—	—
2. (a) Interest on loan from L.I.C. under Section-66	Prev. 5,01,0,84 Curr. 6,86,744	·032/039 ·06/09	12,567 14,507	·0008/0009 ·001/·002	1,92,830 2,63,896	·012/·014 ·02/·03	
3. Interest on Bonds guaranteed under Section-66	Prev. 5,96,394 Curr. 11,67,846	·033/·039 ·1/·1	14,957 24,670	·0009/·001 ·003/·004	2,29,509 4,48,780	·014/·018 ·04/·06	
3(a) Interest on A.R.C. Loan	Prev. 12,174 Curr. 1,23,665	·307/·309 ·01/·02	307 2,612	·00002/·00002 ·0002/·0003	4,685 47,521	·0003/·0003 ·004/·005	
4. Interest on Stock guaranteed under Section 66	—	—	—	—	—	—	—
4. (a) Interest on deposit by the consumers	Prev. 338 Curr. 5,747	·00002/·00003 ·004/·007	8 121	·0000006/·0000006 ·0001/·0002	150 2,204	·000008/·0000 ·002/·003	
5. Interest on Medium term Loan	Prev. — Curr. 2,97,888	— ·020/·02	— 6,293	— ·0004/·0005	— 1,14,474	— ·01/·01	
6. Interest on Loans Advanced by the State Government under Section 64, arrears	Prev. 1,67,56,031 Curr. 1,42,86,719	1,083/1,298 1·3/2	4,20,238 3,01,778	·027/·032 ·03/·04	64,48,161 54,89,750	·416/·45 ·5/·7	
7. Interest on temporary advances less interest on Bank deposits apportioned on the basis of booked cost of the assets	Prev. 5,21,743 Curr. 7,05,950	·034/·41 ·07/·09	13,085 14,913	·0008/·001 ·001/·002	2,00,780 2,71,282	·013/·018 ·02/·03	
Total	Prev. 1,83,87,764 Curr. 1,75,55,781	1·188/1·423 1·6/2·2	4,61,162 3,70,834	·029/·036 ·3/·5	70,76,095 67,45,971	·457/·548 ·6/·7	

JIA LAL JAIN,
Chief Accounts Officer.S. R. SUBRAHMANYAN,
Member, Finance & Accounts.M. L. KHANNA,
Technical Member.P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT -IV

Annual Accounts for the year ending 31st March, 1970

Statement of Capital raised and Appropriated as on 31st March, 1970

Particulars	Balance at the beginning of the year	Received during the year	Redeemed during the year	Balance at the end of the year	Remarks
	Rs	Rs	Rs	Rs	
A. Capital liabilities being balance of loans, bonds, stocks etc.					
(i) (a) Loan from Central/State Government ..	81,05,67,734	7,81,53,300	..	88,87,21,034	
(b) Interest capitalized ..	1,65,61,159	..	..	1,65,61,159	
(c) Loan for adoption of Metric System ..	..	..	..	..
Total of (i) ..	82,71,28,893	7,81,53,300	..	90,52,82,193	
(ii) Public Borrowing ..	3,93,61,500	5,50,00,000	..	9,43,61,500	
(iii) Loan from Agriculture Re-finance Corporation ..	27,27,500	1,54,57,500	..	81,85,000	
(iv) L.I.C. Loan ..	2,84,00,000	2,50,00,000	10,00,000	5,24,00,000	
(v) Loan from Agriculture Finance Corporation ..	..	1,20,00,000	..	1,20,00,000	
(vi) Medium Term Loans from Banks ..	..	1,80,00,000	..	1,80,00,000	
Total ..	89,76,17,893	19,36,10,800	10,00,000	1,09,02,28,693	
B. Other Capital					
1. Consumer contribution for Service Lines ..	5,63,269	27,054	..	5,90,323	
2. Special item to be specified ..	47,85,777	19,98,041	..	67,83,818	
3. Subventions from Government ..	..	..	..	..
Total ..	53,49,046	20,25,095	..	73,74,141	
Grand Total ..	90,29,66,939	19,56,35,895	10,00,000	1,09,76,02,834	

C. Borrowing Powers

Maximum Borrowing Powers under section 65(3) of the Electricity (Supply) Act, 1948

.. 30,00,00,000

Less already utilised up to the year ending 31st March ..

Add amount repaid up to the year ending 31st March ..

Balance of Borrowing Power as on 31st March ..

JIA LAL JAIN,
Chief Accounts Officer.

S. R. SUBRAHMANYAN,
Member, Finance & Accounts.

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT V

Statement of General Reserve for the year ending 31st March, 1970

Particulars	Additions during the year				Withdrawals during the year			Balance at the end of the year	Remarks
	Balance at the beginning of the year	Appropriation during the year of account	Transfer of profit on sale of obsolete etc. assets sold during the year (Col. 7 of Subsidiary Statement IX)	Total	Transfer of loss on sale of obsolete etc. assets sold during the year (Col. 6 of Subsidiary Statement IX)	Other withdrawals (purpose to be specified in the remarks column)	Total		
1	2	3	4	5	6	7	8	9	10
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
General	..	..	..	..	..	..	..	..
Reserve	1,33,04,353	59,03,317	..	1,92,07,670	..	..	..	1,92,07,670	

SUBSIDIARY STATEMENT VI

Statement of Development Reserve for the year ending 31st March, 1970

Particular	Withdrawal during the year for					Balance at the end of the year	Remarks
	Balance at the beginning of the year	Appropriation for the year	Development grants	Transfer to net revenue and appropriation account for tariffs reduction	Total		
1	2	3	4	5	6	7	8
	Rs	Rs	Rs	Rs	Rs	Rs	
Development	
Reserve	57,29,349	..	..	57,29,349	

JIA LAL JAIN,
Chief Accounts Officer.S.R. SUBRAHMANYAN,
Member, Finance & Accounts.M. L. KHANNA,
Technical Member.P.N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT VII

Statement of Capital Expenditure for the year ending 31st March, 1970

Relating to Assets in use

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. Intangible Assets								
1.	Fees and expenses for the formation of Board .. ..	..	..	..	..	..	..
2.	Office expenses incidental to organising the Board ..	..	..	..	..	..	..
3.	Discount on stocks, bonds etc., issued ..	..	..	..	..	..	..
4.	Expenses incurred on raising finances ..	..	..	..	..	..	..
5.	Other expenses, e.g. (conversions) ..	..	..	..	..	..	..
Total Intangible Assets		..	..	..	..	..	..
B. Hydraulic Power Plant								
1.	Land and Rights ..	89,663	..	..	..	..	89,663	
2.	Buildings and Civil Engineering works containing generating plant and equipment	2,23,26,165	20,435	..	..	..	2,23,46,600	
3.	Hydraulic Works forming part of a hydro-electric system including—							
	(i) dams, spilways, weirs, canals, reinforced concrete flumes and syphons							

Subsidiary Statement VII—contd

1	2	3	4	5	6	7	8	9
(ii) Reinforced concrete pipe lines, and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	18,13,29,846	9,19,842	..	..	..	..	18,22,49,688	
4. Water wheels generators and ancillary equipment including plant foundations ..	..	..	..	..	..	..	..
5. Switchgear including cable connections .. ..	..	..	..	..	..	..	..
6. Lightning arrestors ..	(—)6,716	..	..	..	..	..	(—)6,716	
7. Miscellaneous Power plant equipment ..	6,66,94,799	7,22,251	..	..	..	..	6,74,17,050	
8. Other civil works (to be specified)—								
(i) Other items ..	16,45,832	13,816	..	..	..	..	16,59,648	
(ii) Roads & Rly. Sidings ..	76,94,825	..	..	..	..	..	76,94,825	
Total Hydraulic Power Plant ..	27,97,74,414	16,76,344	..	..	..	..	28,14,50,758	
C. Steam Power Plant								
1. Land and Rights ..	1,87,986	4,179	..	..	..	..	1,92,165	
2. Buildings and Civil engineering works containing generating plant and equipment ..	47,50,093	31,933	..	..	..	..	47,82,026	
3. Boiler plant and equipment including plant foundations ..	4,05,268	..	..	..	..	..	4,05,268	
4. Engines, Turbines, Generators and ancillary equipment including plant foundation ..	9,93,37,885	3,67,646	..	..	..	..	9,97,05,531	
5. Water cooling system comprising towers and circulating water systems ..	2,82,394	..	..	..	..	..	2,82,394	

Subsidiary Statement VII—contd.

1	2	3	4	5	6	7	8	9
6. Switchgear including cable connections ..	..	..	..	..	..	..	..
7. Lightening Arrestors ..	..	..	..	..	..	..	..
8. Miscellaneous Power plant and equipment ..	..	..	..	..	..	..	..
9. Other Civil works (to be specified)								
(a) Other items ..	1,52,171	(—)287	..	..	..	..	1,51,884	
(b) Railway Siding, etc. ..	3,585	(—)35	..	..	..	..	3,550	
Total steam power plant	10,51,19,382	4,03,436	..	..	..	..	10,55,22,818	
D. Internal combustion power plant								
1. Land and Rights ..	62	..	..	..	..	..	62	
2. Buildings and civil engineering works containing generating plant and equipment ..	3,40,517	..	..	..	..	..	3,40,517	
3. Engines, generators and ancillary equipment including plant foundations ..	..	..	..	..	..	..	..
4. Water cooling system comprising cooling towers and circulating water systems ..	20,35,739	..	..	..	..	..	20,35,739	
5. Switchgear including cable connections ..	..	..	..	..	..	..	..
6. Lightening Arrestors ..	..	..	..	..	..	..	..
7. Miscellaneous power plant and equipment ..	1,214	..	..	..	..	..	1,214	
8. Other civil works (to be specified) ..	925	..	..	..	..	..	925	
Total internal combustion power plant ..	23,78,457	..	..	..	..	..	23,78,457	
E. Transmission Plant (High or Extra High Voltage)								
1. Land and Rights ..	19,18,145	4,25,700	..	..	..	..	23,43,845	

Subsidiary Statement VII—contd.

1	2	3	4	5	6	7	8	9
2. Buildings and structures including civil engineering works containing transmission plant and equipment ..	1,35,92,486	14,31,509	..	..	..	..	1,50,23,995	
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations	4,90,16,024	60,64,461	..	..	..	..	5,50,80,485	
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over								
(ii) Others								
4. Switchgear including cable connections ..	1,13,63,151	34,57,980	..	..	..	..	1,48,21,131	
5. Synchronous condensers ..	..	..	..	..	..	..	..
6. Towers, poles, fixtures, overhead conductors and devices								
(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts								
(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts								
(iii) Other lines on steel or reinforced, concrete supports								

Subsidiary Statement VII—*contd.*

1	2	3	4	5	6	7	8	9
	(iv) Lines on wood supports	6,26,34,390	37,33,385	..	..	..	6,63,67,775	
7	Underground cables and devices including joint boxes and disconnecting boxes ..	(—)6,46,020	19,268	..	..	..	(—)6,26,752	
7a	Other Civil Works—							
	(i) Other Works ..	24,51,421	6,19,578	..	..	..	30,70,999	
	(ii) Railway Sidings	20,231	5,31,236	..	..	..	5,51,467	
	Total Transmission plant ..	14,03,49,828	1,62,83,117	..	..	..	15,66,32,945	
F. Distribution Plant—High Voltage								
1	Land and Rights ..	6,74,823	2,25,795	..	..	..	9,00,618	
2	Buildings and structures including civil engineering works containing distribution plant and equipment ..	33,96,110	5,11,492	..	..	..	39,07,602	
3	Sub-station transformers, transformer, kisoks, substation equipment and other fixed apparatus including plant foundations ..	2,79,02,026	1,82,07,492	..	..	..	4,61,09,518	
	(i) Transformers, including foundations having a rating of 100 kilovolts amperes and over							
	(ii) Others							
4	Switchgear including cable connections ..	11,98,953	4,58,108	..	..	..	16,57,061	
5	Towers, Poles, fixtures, Overhead conductors and devices—							
	(i) Limes on steel of reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts							
	(ii) Other lines on steel or reinforced concrete supporters	3,07,42,823	1,68,53,228	..	..	..	4,75,96,051	

Subsidiary Statement VII—contd.

1	2	3	4	5	6	7	8	9
(iii) Lines, on wood supports								
6	Lightening Arrestors	1,23,456	4,46,432	..	..	..	5,69,888	
7	Synchronous condensers	..	..	..	..	..	..
8	(i) Under ground cables and devices including joint boxes and disconnecting boxes.	6,38,737	2,64,424	..	..	..	9,03,161	
	(ii) Cable duct system							
9	Service lines	1,80,18,997	1,37,28,902	..	..	..	3,17,47,899	
10	Metering equipment	17,93,358	12,13,336	..	..	..	30,06,694	
11	Other works	52,371	6,11,176	..	..	..	6,63,547	
Total Distribution Plant (H.V.)		8,45,41,654	5,25,20,385	..	..	..	13,70,62,039	

G Distribution Plant Medium and Log Voltage—

1	Land and Rights	2,99,795	..	..	..	..	2,99,795
2	Buildings and structures including civil engineering works containing distribution plant and equipment	23,34,003	..	..	..	..	23,34,003
3	Sub-station transformers, transformers kiosks, sub station equipment and other fixed apparatus including plant foundations—						
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	2,22,94,042	33,75,964	..	..	..	2,56,70,006
	(ii) Others						
4	Switchgear including cable connections	3,30,037	5,42,712	..	..	..	8,72,749

Subsidiary Statement VII—contd

1	2	3	4	5	6	7	8	9
5	Towers, poles, Fixtures, Overhead conductors and devices—							
(i)	Lines on steel or reinforced concrete supports	7,36,74,293	2,51,47,362	..	..	..	9,88,21,655	
(ii)	Lines on wood supports							
6	Lightening arrestors	2,09,259	42,925	..	..	..	2,52,184	
7	(i) Underground cables and devices including joint boxes and disconnecting boxes	63,915	1,63,063	..	..	..	2,26,978	
(ii)	Cable duct system							
8	Service lines ..	9,73,54,044	5,02,40,473	..	..	..	14,75,94,517	
9	Metering equipment	1,98,06,735	26,05,586	..	..	..	2,24,12,321	
10	Other Works—							
(i)	Other items ..	1,75,258	31,137	..	..	..	2,06,395	
(ii)	Railway Siding and Road ..	2,850	(—)6	..	..	..	2,844	
	Total Distribution (M and L.V.) ..	21,65,44,231	8,21,49,216	..	..	..	29,86,93,447	
I.	Public Lighting—							
1	Street and signal lighting system ..	9,54,597	2,93,420	..	..	..	12,48,017	
	General equipment (Not allocated to other sub-head)—							
1	Land and Rights ..	4,18,265	(—)6,355	..	..	..	4,11,910	
2	Buildings and structures ..	31,47,481	19,20,470	..	..	..	50,67,951	
3	Office furniture and equipment ..	6,14,907	25,092	..	..	..	6,39,999	
4	Transportation equipment ..	84,69,646	26,84,429	..	..	..	1,11,54,075	
5	Laboratory and meter testing equipment	2,08,740	52,333	..	..	..	2,61,073	
6	Workshop plant and equipment ..	6,40,291	2,40,284	..	..	..	9,80,575	

Subsidiary Statement VII—concl'd.

1	2	3	4	5	6	7	8	9
7	Tools and work equipment ..	82,51,296	16,57,535	..	..	..	99,08,831	
8	Communication equipment ..	45,47,133	6,18,389	..	..	..	51,65,522	
9	Miscellaneous equipment ..	18,56,050	1,42,958	..	..	..	19,99,008	
10	Other Works ..	1,56,376	1,12,899	..	..	..	2,69,275	
	Total general equipment ..	2,84,10,185	74,48,034	..	..	..	3,58,58,219	
K. Wiring and Sales—								
1	Land and Rights ..	..	..	..	..	..	..
2	Buildings and structures ..	..	..	..	..	..	..
3	Office furniture and equipment ..	..	..	..	..	..	..
4	Show room equipment ..	..	..	..	..	..	..
5	Demonstration equipment ..	..	..	..	..	..	..
	Total of wiring and sales ..	..	..	..	..	..	..
L. Manufacture of Electrical Plant—								
1	Land and Rights ..	..	..	..	..	..	..
2	Buildings and structures ..	13,591	(—)10,887	..	..	..	2,740	
3	Office furniture and equipment ..	..	..	..	..	..	..
4	Tools and equipment ..	6,197	49,652	..	..	..	55,849	
	Total of Manufacture of Electrical Plant ..	19,788	38,765	..	..	..	58,553	
	Total of Capital Assets in use ..	85,80,92,536	16,08,12,717	..	..	..	1,01,89,05,253	

Note.—Capital expenditure on items F. 9 and G. 8 should include contributions made by consumers towards service line charges.

JIA LAL JAIN,
Chief Accounts Officer.

S.R. SUBRAHMANYAN,
Member Finance & Accounts.

M.L. KHANNA,
Technical Member.

P.N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT—VII

Statement of Capital Expenditure for the Year Ending 31-3-1970
Relating to Works in Progress

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. Intangible Assets—								
1	Fees and expenses for the formation of Board	..	..	..	..	..	..
2	Office expenses incidental to organising the Board	..	..	..	..	..	..
3	Discount on stocks, bonds etc., issued	..	..	..	..	..	..
4	Expenses incurred on raising finances	..	..	..	..	..	..
5	Other expenses, e.g., (conversions)	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..
B. Hydraulic Power Plant—								
1	Land and Rights	6,95,151	..	..	..	..	6,95,151	
2	Buildings and Civil engineering works containing generating plant and equipment	..	..	..	..	..	..
3	Hydraulic works forming part of a hydro-electric system including—							
	(i) dams, spillways, weirs, canals, reinforced concrete flumes and syphons	18,73,21,838	4,93,70,800	..	..	..	23,66,92,638	
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other works							

1	2	3	4	5	6	7	8	9
4	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..
5	Switchgear including cable connections ..	..	..	..	..	..	..
6	Lightening arrestors	..	..	..	..	..	..
7	Miscellaneous Power	..	..	..	..	..	..
8	Other civil works (to be specified)—							
(i)	Other items ..	..	..	..	..	..	..
(ii)	Roads and Rly. Sidings ..	..	..	..	..	..	..
	Total Hydraulic Power Plant ..	18,80,16,989	4,93,70,800	..	..	..	23,73,87,789	
C.	Steam Power Plant—							
1	Land and Rights ..	..	245	..	..	..	245	
2	Building and Civil engineering works containing generating plant and equipment	..	..	..	..	..	..
3	Boiler plant and equipment including plant foundations ..	..	..	..	..	..	..
4	Engines, Turbines, Generators and ancillary equipment including plant foundations ..	..	..	..	..	..	..
5	Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..
6	Switchgear including cable connections ..	..	..	..	..	..	..
7	Lightening Arrestors	..	..	..	..	..	..
8	Miscellaneous Power Plant and Equipment	..	..	..	..	..	..
9	Other civil works (to be specified) ..	..	5,048	..	..	..	5,048	
	Total Steam Power Plant ..	..	5,293	..	..	..	5,293	
D.	Internal combustion power plant—							
1	Land and Rights ..	..	..	..	..	..	..
2	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..

Subsidiary Statement VI—*contd*

1	2	3	4	5	6	7	8	9
3	Engines, generators and ancillary equipment including plant foundations ..	..	..	..	..	..	..
4	Water colling system comprising colling towers and circulating water system ..	..	..	..	..	..	..
5	Switchgear including cable connections ..	..	..	..	..	..	..
6	Lightening Arrestors ..	..	..	..	..	..	..
7	Miscellaneous power plant and equipment ..	..	..	..	..	..	..
8	Other civil works (to be specified) ..	..	..	..	..	..	..
Total internal combustion power plant ..		..	..	..	..	..	..
Transmission Plant (High or Extra High Voltage)								
1	Land and Rights ..	61	4,66,946	..	..	..	4,67,007	
2	Building and structures including civil engineering works containing transmission plant and equipment ..	522	4,47,450	..	..	..	4,47,972	
3	Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations—	12,64,308	60,23,677	..	..	..	72,87,985	
	(i) Transformers including foundations having a rating of 100 kilo volt amperes and over							
	(ii) Others							
4	Switchgear including cable connections ..	3,97,167	12,55,697	..	..	..	16,52,864	
5	Synchronous condensers ..	..	..	..	..	..	..

Subsidiary Statement VII—contd

1	2	3	4	5	6	7	8
6	Towers, poles, fixtures, overhead conductors and devices—						
	(i) Lines on fabricated Steel supports operating at nominal voltages higher than 66 kilo volts						
	(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilo volts but not exceeding 66 kilo volts	41,19,205	65,24,860	..	..	..	1,06,44,065
	(iii) Other lines on steel or reinforced concrete supports						
	(iv) Lines on wood supports						
7	Underground cables and devices including join boxes and disconnecting boxes ..	2,758	..	..	..	..	2,758
8	Other works (to be specified) ..	..	3,44,022	..	..	..	3,44,022
	Total Transmission Plant ..	57,84,021	1,50,62,652	..	..	..	2,08,46,673

F. Disribution Plant High Voltage—

1	Land and Rights ..	..	..	..	..	..	..
2	Buildings and structures including civil engineering works containing distribution plant and equipment ..	..	..	..	..	..	..
3	Sub-station transformers, transformer kiosks, sub station equipment and other fixed apparatus including plant foundations—						
	(i) Transformers, including foundations having a rating of 100 kilo volts amperes and over ..	..	..	..	..	..	..
	(ii) Others ..	..	..	..	..	..	..
4	Switchgear including cable connections ..	..	..	..	..	..	..

Subsidiary Statement VII—contd

1	2	3	4	5	6	7	8	9
5	Towers, Poles, fixtures Overhead conductors and devices— ..							
(i)	Lines on steel or reinforced concrete supports operating at nominal voltages, higher than 13.2 kilo volts ..	..	..	..	..	..	..
(ii)	Other lines on steel or reinforced concrete supports ..	..	..	..	..	..	..
(iii)	Lines on wood sup- ports ..	..	..	..	..	..	..
6	Lightening Arrestors ..	..	..	..	..	..	..
7	Synchronous conden- sers ..	..	..	..	..	..	..
8 (i)	Underground cables and devices including joint boxes and dis- connecting boxes ..	..	..	..	..	..	..
(ii)	Cable duct system ..	..	..	..	..	..	..
9	Service Lines ..	..	..	..	..	..	..
10	Metering equipment ..	..	..	..	..	..	..
<hr/>								
	Total Distribution Plant (H.V.) ..	..	..	..	..	..	..
<hr/>								
Distribution Plant Medium and Low Voltage—								
1	Land and Rights ..	..	..	..	..	..	..
2	Buildings and struc- tures including civil engineering works containing distri- bution plant and equipment ..	..	..	..	..	..	..
3	Sub-station transfor- mers kiosks, sub- station equipment and other fixed apparatus including plant foundations—							
(i)	Transformers includ- ing foundations having a rating of 100 kilo volt amperes and over ..	..	..	..	..	..	..

[illegible]

Subsidiary Statement VII—*Concl'd*

1	2	3	4	5	6	7	8	9
7	Tools and work equipment ..	7,76,068	1,84,995	..	..	..	9,61,063	
8	Communication equipment ..	15,648	..	..	..	..	15,648	
9	Miscellaneous equipment ..	..	17,566	..	..	..	17,566	
10	Other Works ..	146	(—)1,988	..	..	..	(—)1,842	
	Total General Equipment ..	13,49,090	7,13,014	..	..	..	20,62,104	
K. Wiring and sales								
1	Land and Rights ..	..	..	..	..	..	..
2	Building and structures ..	..	..	..	..	..	..
3	Office furniture and equipment ..	..	..	..	..	..	..
4	Show room equipment ..	..	..	..	..	..	..
5	Demonstration equipment ..	..	..	..	..	..	..
	Total of writing and sale ..	..	..	..	..	..	..
L. Manufacture of Electrical Plant								
1	Land and Rights ..	..	..	..	..	..	..
2	Building and structure ..	..	..	..	..	..	..
3	Office furniture and equipment ..	..	..	..	..	..	..
4	Tools and equipment ..	..	..	..	..	..	..
	Total of Manufacture of Electrical Plant ..	..	..	..	..	..	..
	Total of capital assets in use ..	19,51,50,100	6,51,51,759	..	..	..	26,03,01,859	

*Note :—*Capital expenditure on items F. 9 and G. should include contributions made by consumers towards service line charges.

JIA LAL JAIN,
Chief Accounts Officer.

S. R. SUBRAHMANYAN,
Member, Finance & Accounts.

M.L. KHANNA, P.N. SAHNI,
Technical Member. Chairman.

SUBSIDIARY

ADDITIONS DURING THE YEAR

Description of Assets in Group as in the statement	Balance of accrued Depreciation B/F from last account	Balance of Arrears Depreciation B/F from last account	Interest @ 3%p.a. in the balance at the beginning of the year under Sec. 69(2) of the E(5) Act, 1948	Depreciation provision for the year of account	Arrears of the Depreciation provision for the year of account
1	2	3	4	5	6
A Hydraulic Power Plant ..	3,44,02,741	..	..	34,66,492	..
B Steam Power Plant ..	24,95,865	..	..	35,61,809	..
C Internal Combustion Power Plant ..	3,97,716	..	..	1,32,449	..
D Transmission Plant (H.&E.H.V.)	2,07,96,884	..	..	35,00,845	..
E Distribution Plant (H.V.) ..	45,83,390	..	..	29,03,050	..
F Distribution Plant (M.&L.V.)	3,54,28,078	..	..	86,11,490	..
G Public Lighting Equipment ..	1,85,119	..	..	57,276	..
H General Assets and Equipment	42,15,392	..	..	17,77,281	..
J Wiring and Sales Equipment ..	..	..	..	..	..
K Equipment relating to manufacturer ..	12	..	..	57	..
TOTAL DEPRECIATION ..	10,25,05,197	..	..	2,40,11,259	..

STATEMENT—VIII

OF ACCOUNT							
TOTAL	With- drawls during the year a/c (purpose to be indicat- ed in the remarks)	Less Provision Rajasthan share written back	Share of Rajasthan in Depr. during 1967-68 & 1968-69 written back	Balance of arrears of depr. in the share of Rajasthan B/forward from compo- site Board's Accounts	Net share of Haryana State Elec. Board (Col. 7—Col. 8—(9)	Remarks	
7	8	9	10	11	12	13	
3,78,69,233	—	51,52,903]	10, 28,370	41,16,313	3,27,24,550		
60,57,674	—	(—)8,220]	—	—	60,57,674		
5,30,165	—	—	—	—	5,30,165		
2,42,97,729	—	23,28,698	7,06,530	16,22,168	2,19,69,031		
74,86,440	—	—	—	—	74,86,440		
4,40,39,568	—	—	—	—	4,40,39,568		
2,42,395	—	(—)34,463	—	(—)34,463	2,76,858		
59,92,673	—	2,56,826 8,220	1,93,509	71,537	57,27,627		
..		
579	..	(—)13	(—)12	(—)1	592		
2,65,16,456	..	77,03,951	19,28,397	57,75,554	11,88,12,505		
JIA LAL JAIN Chief Accounts Officer		S.R. SUBRAHMANYAN Member Finance and Accounts,		M.L. KHANNA Technical Member		P.N. SAHNI Chairman	

SUBSIDIARY STATEMENT—IX

Statement showing written down cost of fixed assets not in use on account of obsolescence, Inadequacy, Superfluity etc. and on which no further Depreciation shall be allowed as a charge on the revenue for the year ending 31st March, 1970.

Particulars of assets transferred	Balance of written down cost of assets at the beginning of the year	Written down cost of assets transferred to the register of obsolete, etc. assets during the year	Written down cost of assets sold during the year	Amount realised from the sale of obsolete etc. assets during the year	Loss on sale of obsolete etc. assets sold during the year transferred to general reserve (Subsidiary Statement V)	Profit on sale of obsolete etc. assets sold during the year transferred to general reserve (Subsidiary Statement-V)	Balance of written down cost of assets at the end of the year (Col. 2×3—Col. 4)
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	2	3	4	5	6	7	8
..

JIA LAL JAIN
Chief Accounts Officer

S.R. SUBRAHMANYAN
Member Finance & Accounts.

M.L. KHANNA
Technical Member

P. N. SAHNI
Chairman

SUBSIDIARY STATEMENT—X

Statement Apportioning Expenses of Rates and Taxes, General Establishment and Administration to Major Head of Revenue Accounts

Sr. No.	Particulars of expenses	Year	Gross Amount	Less charged to Capital	Net sum apportioned		A Hydrolic Power Station	
					Amount	np per KWH Sold	Amount	nP per KWH 1. Sent out 2. Sold
1	2	3	4	5	6	7	8	9
1. Rated and taxes	Previous							
	Current							
2. General Establish- ment charges								
(a) Proportion of salaries, allowances etc. of general office, executives etc. etc.	Pre. Curr.							
(b) Other General office salaries wages, gratuities etc. of staff	Pre. Curr.							
(c) Travelling and other expenses of officers & staff	Pre. Curr.							
(d) Rent and way- leaves								
(e) General office supplies and ex- penditure								
(i) Printing & Sta- tionery	Pre. Curr.							
(ii) Postage tele- grams and tele- phones	Pre. Curr.		1,74,91,992	73,72,392	1,01,19,600	.653/.733	6,96,125	.045/.054
(iii) Transport	Pre.		2,38,39,131	77,17,289	1,61,21,842	1.5/2.02	10,24,349	.09/.13
(iv) Repairs, main- tenance of office Buildings, staff quarters, furni- ture & fixture appliances etc.	Curr. Pre. Curr.							
(v) Depreciation on office & General buildings, furni- tures, staff quarters, office appliances etc. not allotted to other subheads vide subsidiary S. V	Pre. Curr.							
(f) Audit Charges	Pre. Curr.							

SUBSIDIARY

Statement Apportioning Expenses of Rates and Taxes, General Establishment

Sr. No.	Particulars of expenses	Year	B		C		E	
			Steam Power Generation generation		Internal combustion		Transmission	
			Amount	nP per K.W.H. 1. Sent out 2. Sold	Amount	nP per K.W.H. Sold	Amount	nP per K.W.H. Sold
1	2	3	10	11	12	13	14	15
1. Rates and taxes	Previous							
	Current							
2. General Establishment charges								
(a) Proportion of salaries, allowances etc. of general office, executives etc. etc.	Prev.							
	Curr.							
(b) Other General office salaries wages, gratuities etc. of staff	Prev.							
	Curr.							
(c) Travelling and other expenses of officers and staff.	Prev.							
	Curr.							
(d) Rent and way-leaves								
(e) General office supplies and expenditure								
(i) Printing & Stationery	Prev.							
	Curr.							
(ii) Postage telegrams and telephones	Prev.		2,79,618	.018/.022	34,133	.002/.003	4,77,449	.031/.037
	Curr.							
(iii) Transport	Prev.		7,58,322	.07/.09	57,853	.005/.007	6,93,909	.06/.09
	Curr.							
(iv) Repairs maintenance of office Buildings, staff quarters, furniture & fixture appliances etc.	Prev.							
	Curr.							
(v) Depreciation on office & General buildings, furnitures, staff quarters, office appliances etc. not allotted to other subheads vide subsidiary St. V	Prev.							
	Curr.							
(f) Audit Charges	Prev.							
	Curr.							

STATEMENT—X

and Administration to Major Head of Revenue Accounts

F		G		H		I	
Distribution high voltage		Distribution medium and low voltage		Public Lighting		Consumer's servicing accounting etc.	
Amount	nP per KWH 1. Sent out 2. Sold	Amount	nP per K.W.H. Sold	Amount	nP per K.W.H. Sold	Amount	nP per K.W.H. Sold
16	17	18	19	20	21	22	23

23,58,537 .152/.183

44,48,651 .0287/.344

1,11,570 .007/.009

17,13,517 .111/.133

37,87,165 .35/.5

69,73,237 .6/.9

1,47,305 .01/.02

26,79,702 .2/.3

Subsidiary Statement X—contd.

1	2	3	4	5	6	7	8	9
(g) Legal expenses								
(h) Insurance	Prev.							
	Curr.							
(j) Interest on Provident Fund and contribution to staff provided, pension fund etc.	Prev.							
(k) Bad debts written off	Curr.							
	Prev.							
(l) Other items to be specified.	Curr.							
3. Administration expenses	Prev.	89,488	37,700	51,748	.003/.004		6,852	.0004/.0005
(a) Members remuneration.	Curr.	1,07,169	36,842	70,327	.007/.009		7,077	.0007/.0009
(b) Members travelling and other expenses.	Prev.	21,084	8,886	12,198	.0008/.0009		1,615	.0001/.0001
	Curr.	28,521	9,805	18,716	.002/.002		1,883	.0002/.0002
4. Interest on consumer's security deposit.	Prev.							
	Curr.							
5. Other special items to be specified.	Prev.							
	Curr.							
Total Rs.	Prev.	1,76,02,524	74,18,978	1,01,83,546	.658/.788		7,04,592	.045/.064
	Curr.	2,39,74,821	77,63,936	1,62,10,885	1.5/2.03		10,33,309	.09/.1

Subsidiary Statement X—Contd.

10	11	12	13	14	15	16	17
451	.00003/.00003	2,493	.0002/.0002	3,447	.00002/.0003	10,524	.0007/.0008
15,496	.001/.002	221	.00002/.00003	3,542	.0003/.0004	12,263	.001/.002
106	.00001/.00001	588	.00004/.00005	812	.00005/.00006	2,481	.0002/.0002
4,123	.0004/.0005	59	.00005/.00008	942	.00009/.0001	3,263	.0003/.0004
2,80,175	.019/.022	37,214	.002/.003	4,81,708	.031/.037	23,71,542	.147/.183
7,77,941	.07/.09	58,133	.005/.007	6,98,393	.06/.09	38,02,691	.35/.5

Subsidiary Statement X—Contd.

		18	19	20	21	22	23
(g) Legal expenses							
(h) Insurance	Prev.						
	Curr.						
(j) Interest on Provident Fund and contribution to staff provided, pension fund etc.	Prev.						
	Curr.						
(k) Bad debits written off.	Prev.						
	Curr.						
(l) Other items to be specified.	Prev.						
	Curr.						
3. Administration expenses.	Prev.	19,846	.001/.002	498	.00003/.00004	7,637	.0005/.0006
(a) Members remuneration.	Curr.	22,576	.002/.003	477	.00004/.00006	8,675	.0008/.001
(b) Members travelling and other expenses	Prev.	4,678	.0003/.0004	118	.00001/.00001	1,800	.0001/.0002
	Curr.	6,011	.0006/.0008	127	.00001/.00002	2,308	.0002/.0003
4. Interest on consumer's security deposits	Prev.						
	Curr.						
5. Other special items to be specified	Prev.						
	Curr.						
Total Rs.	Prev.	44,73,175	.289/.346	1,12,186	.007/.009	17,22,954	.111/.133
	Curr.	70,01,824	.65/.9	1,47,909	.01/.02	26,90,685	.25/.3

JIA LAL JAIN

Chief Accounts Officer

S.R. SUBRAHMANYAN

Member Finance and Accounts

M.L. KHANNA

Technical Member

P.N. SAHNI

Chairman

SUBSIDIARY STATEMENT XI

Summary Technical particulars for the year ended 31st March, 1970.

Corresponding figures of the previous year	PARTICULARS	Figures for the current year
1	2	3
1968-69	1. Year of working	1969-70
10,083	2. Area of supply in square miles	22,491
35,09,739	3. Approximate Population in the area of supply	55,67,989
	4. Installed capacity.	
K. W.	(a) Generating plant (excluding retired plant)	
	(i) Hydraulic.	
24,200	(ii) Steam	K.W. 24,200
5,225	(iii) Internal Combustion	K.W. 5,225
29,425	TOTAL	K.W. 29,425
K.V.A.N.A.	(b) Receiving Station Transformers,	K.V.A.
M.W. 201	5. Normal maximum demand on the system	M.W. 255
K.W.H.	6. K.W.H. Generated—	
—	(i) Hydraulic (Received from BMB as K.W.H. Haryana Share)	96,44,53,593
1,13,83,460	(ii) Steam	K.W.H. 8,47,15,495
13,03,156	(iii) Internal Combustion	K.W.H. 1,60,900
1,16,86,616	TOTAL	K.W.H. 1,04,93,29,988
13,33,195	7. K.W.H. used for generating station auxiliaries	15,57,600
90,82,24,443	8. K.W.H. purchased from B.M.B.	K.W.H. 2,35,53,802
91,85,77,864	9. K.W.H. available for sale (6-7) plus 8	1,07,13,26,190
—	10. K.W.H. supplied free (if any) to officers and staff	—
8,12,197	11. K.W.H. supplied free (if any) to officers canteen etc.	9,82,067
66,16,16,962	12. K.W.H. sold	79,78,85,857
25,61,48,705	13. K.W.H. unaccounted for 9-(10 plus 11, plus 12) segregated as under—	27,24,58,266
	(i) Transformation loss.	
	(ii) Transmission loss	
	(iii) Distribution loss	

1

2

8

14. Fuel.

7,998	(a) (i) Coal consumed in Tons	8,073
N. A.	(ii) Average calorific value per lb. of coal and/or furnace oil consumed	—
N. A.	(iii) Average cost of coal and/or furnace oil per tone	—
3,63,679	(b) (i) Oil consumed in tons	1,83,206 Litres
N. A.	(ii) Average caloric value per lb. of oil consumed	N. A.
N. A.	(iii) Average cost of oil per tone	N. A.
Included in Col. 14(b)	15. Lubricating Oil	Included in Col. 14(b)
—	(a) Quantity consumed (gallons)	—
—	(b) Average cost per gallon	—

No. of Consumers	Connected load in K. W.	16. Consumers No. Connected load K. W.	No. of consumers	Connected Load
2,80,376	73,115	(a) Domestic or Residential	3,14,724	84,302
67,326	28,418	(b) Commercial	72,483	31,694
—	—	(c) Industrial	—	—
12,377	1,41,816	(i) Low and medium voltage	14,004	1,68,134
231	1,14,410	(ii) High and/or extra high voltage	282	1,28,337
45,370	2,17,153	(a) Agricultural	68,226	3,18,687
222	1,297	(e) Public Lighting	265	1,405
28	9,695	(f) Bulb	36	12,541
4,05,930	5,93,973	TOTAL :—	4,70,020	7,45,100

JIA LAL JAIN,
Chief Accounts Officer.S.R. SUBRAHMANYAN,
Member, Finance & Accounts.M. L. KHANNA,
Technical Member.P. N. SAHNI,
Chairman.

No. 591-PWII(2)-70/

From

The Financial Commissioner, Revenue &
Secretary to Government, Haryana,
Irrigation and Power Departments.

To

The Deputy Accountant-General,
Haryana, Chandigarh.

Subject :- Draft Audit Certificate and Report on the Accounts of Haryana State Electricity Board, Chandigarh for the year 1969-70.

Sir,

I am directed to refer to your letter No. RAO/WM/HSEB/Annual Accounts/1969-70, dated 4th September, 1970 on the subject noted above and to send herewith the parawise comments on the observations made by your office on the accounts of Haryana State Electricity Board for the year 1969-70. Haryana Government agrees with the comments offered by the Chief Accounts Officer, Haryana State Electricity Board.

Yours faithfully,

(Sd.)

Under-Secretary [Public Works,]
for Financial Commissioner, Revenue &
Secretary to Government, Haryana,
Irrigation and Power Departments.

Endst. No. 4591-PWII(2)-70 / dated, Chandigarh, September, 1970.

A copy is forwarded to Chief Accounts Officer, Haryana State Electricity Board, Chandigarh with reference to his letter No. CAO/A&R/3029, dated 10th September, 1970.

(Sd.)

Under-Secretary, Public Works.
for Financial Commissioner, Revenue &
Secretary to Government, Haryana,
Irrigation and Power Departments.

AUDIT COMMENTS ON THE ANNUAL ACCOUNT, 1969-70

This is the third annual statement of accounts of Haryana State Electricity Board. As mentioned in the Audit Report of the last two years' accounts, the accounts of the Composite Punjab State Electricity Board from 1-4-1967 to 2-5-1967 had not been prepared by the new Punjab State Electricity Board and are awaited. Therefore, opening balances based upon its accounts for the year ended 31-3-67 were adopted in Haryana State Electricity Board's first Annual Accounts. In addition, the transactions relating to Capital expenditure only from 1-4-67 to 2-5-67 were also incorporated.

Balance Sheet **Liabilities** **Loan Redemption Fund.**

The exhibition of this item is not in accordance with the provisions of Electricity (Supply) Act, 1948 and the opening balance is continued to be shown since inception of the Board. In this connection note (v) to the Balance Sheet may be seen.

Assets **Fixed Assets.**

Property Plant registers showing details of various fixed assets had not been maintained in the Divisions, nor has their physical verifications been carried out since the formation of the Board to ensure their physical existence.

Stores.

(i) Under the head Transfer of Stock within the Divisions' which represents unadjusted cost of stores transferred by one Sub-Division to another, sums aggregating Rs. 16,88,126 and (—) 6,20,478 have been outstanding at the close of the year. Yearwise breakup of these amounts are not available. Immediate action is required to analyse and adjust these balances so that any shortages can be detected and investigated expeditiously. Unless these outstandings are adjusted it cannot be said that all material shown as transferred had actually been transferred by one sub-division to another and does not represent shortages etc.

(ii) The value of stores in transit Rs 2,33,13,923 represents the value of stores which although received have not been taken on stock for want of test certificates, Inspection Reports, etc. Yearwise break-up in respect of some of the divisions (upto 12/69) is given below :—

	1967-68	1968-69	1969-70	TOTAL
Sirsa 'OP' Division	—	192589	18681	211270
Rohtak 'OP' Division	—	958926	49945	1008871
G.S.S. Division, Sonapat	2334	410583	530661	943578
Total	2334	1562098	599287	2163719

The Board had agreed to arrange to investigate this Accounts and carry out required adjustment in the accounts for 1970-71.

General.

(i) Although Haryana State Electricity Board is meeting 1/3rd share of expenditure on capital operation and maintenance of Inderprastha Power Station, yet no formal agreement to this effect has been entered into with DESU.

REPLIES TO THE AUDIT COMMENTS.

In view of position explained in note IV to the Balance Sheet, no further comments are offered.

The Board has set up a Committee of Officers to examine this state of arrears in the accounts and arrange to clear the same. This item of arrears will be brought to the notice of that Committee for necessary action but as the plant registers had not been maintained even in the days of Composite P. S. E. B., the clearance of these arrears will take quite some time.

(i) Noted,

(ii) As stated in the Audit Comments, the Board will arrange to investigate the balances in the "Store in transit" accounts and carry out the required adjustment to the maximum extent possible.

(i) The matter is already being pursued with DESU authorities for execution of the agreement.

(ii) The line losses of electric energy during 1969-70 work out to 25.4% as against 16.6% in 1967-68 and 27.8% in 1968-69.

(iii) In order to exhibit the current year's operational results correctly, all adjustments relating to previous years had not been made under "previous years adjustment account". It was, however, agreed to operate "previous years adjustment account" in future.

(iv) Numerous cases of misclassifications of expenditure amounting to Rs 24,12,353 were noticed in Divisional accounts involving short charges to revenue to the extent of Rs 1,64,394. The adjustments are proposed to be carried out in the next year's accounts after verification.

(v) Vouchers/transfer entries, etc., in support of charges aggregating Rs 1,58,163 were not available during test check of classification of Divisional Accounts.

(vi) In the case of non-gazetted staff of the Head office, it has been suggested that separate Broad sheet for various kinds of advances may be maintained so that the correctness of the amount shown as recoverable in the Balance Sheet may be independently ascertained.

(vii) Confirmation of balances from Sundry Debtors other than electricity consumers could not be shown to audit.

No. 591-PWII(2)-70/

From

The Financial Commissioner, Revenue &
Secretary to Government, Haryana,
Irrigation and Power Departments.

To

The Deputy Accountant-General,
Haryana, Chandigarh.

Subject :—Draft Audit Certificate and Report on the Accounts of Haryana State Electricity Board, Chandigarh for the year 1969-70.

Sir,

I am directed to refer to your letter No. RAO/WM/HSEB/Annual Accounts/1969-70, dated 4th September, 1970 on the subject noted above and to send herewith the parawise comments on the observations made by your office on the accounts of Haryana State Electricity Board for the year 1969-70. Haryana Government agrees with the comments offered by the Chief Accounts Officer, Haryana State Electricity Board.

Yours faithfully,

(Sd.)

Under-Secretary [Public Works,]
for Financial Commissioner, Revenue &
Secretary to Government, Haryana,
Irrigation and Power Departments.

Endst. No. 4591-PWII(2)-70 / dated, Chandigarh, September, 1970.

A copy is forwarded to Chief Accounts Officer, Haryana State Electricity Board, Chandigarh with reference to his letter No. CAO/A&R/3029, dated 10th September, 1970.

(Sd.)

Under-Secretary, Public Works.
for Financial Commissioner, Revenue &
Secretary to Government, Haryana,
Irrigation and Power Departments.

AUDIT COMMENTS ON THE ANNUAL ACCOUNT, 1969-70

This is the third annual statement of accounts of Haryana State Electricity Board. As mentioned in the Audit Report of the last two years' accounts, the accounts of the Composite Punjab State Electricity Board from 1-4-1967 to 2-5-1967 had not been prepared by the new Punjab State Electricity Board and are awaited. Therefore, opening balances based upon its accounts for the year ended 31-3-67 were adopted in Haryana State Electricity Board's first Annual Accounts. In addition, the transactions relating to Capital expenditure only from 1-4-67 to 2-5-67 were also incorporated.

Balance Sheet
Liabilities
Loan Redemption Fund.

The exhibition of this item is not in accordance with the provisions of Electricity (Supply) Act, 1948 and the opening balance is continued to be shown since inception of the Board. In this connection note (v) to the Balance Sheet may be seen.

Assets
Fixed Assets.

Property Plant registers showing details of various fixed assets had not been maintained in the Divisions, nor has their physical verifications been carried out since the formation of the Board to ensure their physical existence.

Stores.

(i) Under the head Transfer of Stock within the Divisions' which represents unadjusted cost of stores transferred by one Sub-Division to another, sums aggregating Rs. 16,88,126 and (—) 6,20,478 have been outstanding at the close of the year. Yearwise breakup of these amounts are not available. Immediate action is required to analyse and adjust these balances so that any shortages can be detected and investigated expeditiously. Unless these outstandings are adjusted it cannot be said that all material shown as transferred had actually been transferred by one sub-division to another and does not represent shortages etc.

(ii) The value of stores in transit Rs 2,33,13,923 represents the value of stores which although received have not been taken on stock for want of test certificates, Inspection Reports, etc. Yearwise break-up in respect of some of the divisions (upto 12/69) is given below :—

	1967-68	1968-69	1969-70	TOTAL
Sirsa 'OP' Division	—	192589	18681	211270
Rohtak 'OP' Division	—	958926	49945	1008871
G.S.S. Division, Sonapat	2334	410583	530661	943578
Total	2334	1562098	599287	2163719

The Board had agreed to arrange to investigate this Accounts and carry out required adjustment in the accounts for 1970-71.

General.

(i) Although Haryana State Electricity Board is meeting 1/3rd share of expenditure on capital operation and maintenance of Inderprastha Power Station, yet no formal agreement to this effect has been entered into with DESU.

REPLIES TO THE AUDIT COMMENTS.

In view of position explained in note IV to the Balance Sheet, no further comments are offered.

The Board has set up a Committee of Officers to examine this state of arrears in the accounts and arrange to clear the same. This item of arrears will be brought to the notice of that Committee for necessary action but as the plant registers had not been maintained even in the days of Composite P. S. E. B., the clearance of these arrears will take quite some time.

(i) Noted,

(ii) As stated in the Audit Comments, the Board will arrange to investigate the balances in the "Store in transit" accounts and carry out the required adjustment to the maximum extent possible.

(i) The matter is already being pursued with DESU authorities for execution of the agreement.

(ii) The line losses of electric energy during 1969-70 work out to 25.4% as against 16.6% in 1967-68 and 27.8% in 1968-69.

(iii) In order to exhibit the current year's operational results correctly, all adjustments relating to previous years had not been made under "previous years adjustment account". It was, however, agreed to operate "previous years adjustment account" in future.

(iv) Numerous cases of misclassifications of expenditure amounting to Rs 24,12,353 were noticed in Divisional accounts involving short charges to revenue to the extent of Rs 1,64,394. The adjustments are proposed to be carried out in the next year's accounts after verification.

(v) Vouchers/transfer entries, etc., in support of charges aggregating Rs 1,58,163 were not available during test check of classification of Divisional Accounts.

(vi) In the case of non-gazetted staff of the Head office, it has been suggested that separate Broad sheet for various kinds of advances may be maintained so that the correctness of the amount shown as recoverable in the Balance Sheet may be independently ascertained.

(vii) Confirmation of balances from Sundry Debtors other than electricity consumers could not be shown to audit.

329

(ii) Line losses in power system depend upon various factors such as conflagration of the network with respect of generating station, voltage conditions and power factor of the loads, besides theft of energy by the mischievous elements. Losses are mainly on account of the fact that the Board had to lay an extensive network in the rural areas, where load diversity is poor in the beginning of such schemes. Other steps already taken by the Board to reduce the figures of line losses are as under: —

- (a) In order to improve voltage in the distribution area, transmission and sub-transmission lines, a number of 33 KV, 66 KV and 132 KV substations, have been laid.
- (b) New 11 KV and L.T. lines are being laid and existing lines are being augmented in order to ease the loading conditions.
- (c) For improvement of power factor, 11 KV capacitors are being installed at the Grid Substations.
- (d) The Board has also ordered a systematic study of the operations network to enable proper realignment of the lines set up under the crash programme for achieving proper load conditions, of avoiding lines losses.

As a result of above measure, the percentage of line losses has come down from 27.8% in 1968-69 to 25.4% in 1969-70.

(iii) As indicated in the Audit Comments, the Board has agreed to operate the separate head of account.

(iv) The necessary adjustments will be carried out in the year 1970-71 after verification.

(v) The supporting vouchers will be shown to audit in the year 1970-71.

(vi) The Broad Sheet will be introduced during the year 1970-71.

(vii) The need for obtaining confirmation of balances has been impressed on all concerned vide circular letter No. CAO/A & R/29-A/3084/3127, dated 5th October, 1970.

FINANCE DEPARTMENT

(Regulations)

The 11th August, 1971

No. 5128-5FR-71/21666.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor of Haryana is pleased to make the following rules further to amend the Punjab Civil Services Rules, Volume I, as are applicable to the Haryana Government employees, namely:—

(1) These rules may be called the Punjab Civil Services, Volume I, (Haryana Seventh Amendment) Rules, 1971.

(2) In the Punjab Civil Services Rules, Volume I, part I,—

(i) for the existing rule 2.21, the following shall be substituted:—

“2. 21. Foreign Service means service in which a Government servant receives his pay with the sanction of Government from any source other than the Consolidated Fund of India or the Consolidated Fund of a State.”

(ii) in Rule 2.44 in clause (a), in item (ii) the words “technical pay” shall be omitted.

(iii) Rule 2. 57 shall be omitted.

(iv) for the existing rule 10.2, the following shall be substituted:—

“10.2. (a) No Government servant may be transferred to foreign service against his will:

Provided that this sub-rule shall not apply to the transfer of a Government servant to the service of a body, incorporated or not, which is wholly or substantially owned or controlled by the Government.”

(b) A transfer to foreign service outside India and in India may be sanctioned by a competent authority subject to the conditions laid down in these rules and any restrictions which it may deem fit to impose by general or special orders.”

(GENERAL)

The 19th August, 1971

No. 3076-4FGII-71/22207.—In exercise of the powers conferred by clause (2) of Article 263 of the Constitution of India, and all other powers enabling him in this behalf, the Governor of Haryana is pleased to make the following rules to further amend the Punjab Financial Rules, Volume I, as adopted by the Haryana Government:—

1. These rules may be called the Punjab Financial Rules, Volume I (Haryana Eleventh Amendment) Rules, 1971.

2. In the Punjab Financial Rules, Volume I, the word “Account Office” and “Accountant-General” occurring in the 9th and 6th line of the rule 3.45 and 3.46 respectively, shall be substituted by the words “Administrative Officer, Treasuries and Accounts Branch, Finance Department, Haryana.”